

05/12/10

COMMONWEALTH OF KENTUCKY  
**DEPARTMENT OF REVENUE**  
FINANCE AND ADMINISTRATION CABINET  
FRANKFORT KENTUCKY 40620

CHECKLIST FOR COMPLETING ANNUAL SHERIFF SETTLEMENTS

The following information and properly executed forms are completed, reviewed, and included in the sheriff settlement for \_\_\_\_\_ County:

(Please *check* those items completed and attached)

- \_\_\_1. Copy of county settlement;
- \_\_\_2. Copy of fiscal court order approving county settlement **signed by judge-executive or attested by county clerk**;
- \_\_\_3. Copy of the newspaper advertisement of the due date of taxes, as required by KRS 424.280;
- \_\_\_4. Revenue Form 62A393 (*Sheriff's Settlement Worksheet*); **To Be Performed by DOR Field Staff**
- \_\_\_5. Summary of Discounts, Penalties, Refunds and Collections; **To Be Performed by DOR Field Staff**
- \_\_\_6. Revenue Form 62A355 (*Certification of Equalized Assessment*);
- \_\_\_7. Revenue Form 62A385 or 62A385A (*Sheriff's Official Receipt of Property Tax Bills*);
- \_\_\_8. Sheriff's Official Receipt of Oil, Clay & Limestone Property Tax Bills;
- \_\_\_9. All Revenue Forms 62A367A (*Authorization for Preparing Additional/Supplemental Tax Bills*);
- \_\_\_10. All Revenue Forms 62A386 (*Sheriff's Official Receipt of Additional/Supplemental Tax Bills*); **Receipt Must Be Signed by County Clerk and Sheriff**
- \_\_\_11. All Revenue Forms 62A379 (*Listing of Omitted Property*);
- \_\_\_12. All Revenue Forms 62A394 (*Sheriff's Monthly Report of Property Tax Collections*); **A Copy of The Check to Kentucky State Treasurer Should be Attached to Monthly Report**
- \_\_\_13. Revenue Forms 62A358 (*Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk*);
- \_\_\_14. All Revenue Forms 62A359 (*Sheriff's Report of Tax Claims Purchased for Taxing Districts*); **This Report Should be Sorted by Tax Bill Number and List Assessment Amount Delinquent**
- \_\_\_15. All Revenue Forms 62A362 (*Sheriff's Report of Delinquent Taxpayers*);
- \_\_\_16. All Revenue Forms 62A366 (*Executive Order Correcting Erroneous Assessment*);

*Checklist Continues on Reverse Side...*

**ALL REQUIRED FORMS MAY BE FOUND ON THE FOLLOWING WEBSITES:**

<http://revenue.ky.gov/clerknetwork> or <http://revenue.ky.gov/sheriffnetwork>

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- \_\_\_17. All Revenue Forms 62A372 (*Sheriff's List of Court Orders Correcting Erroneous Assessments*);  
**List Must Show Exonerated Assessment Amounts in Bill Number or Alphabetical Order by Appropriate Tax District – This List Should Exclude Refunds**
- \_\_\_18. Revenue Form 62A372A (*Certification for Exonerations Report*);
- \_\_\_19. Summary of All Refunds 62A366R (*Current and Prior Year*) With Appropriate Executive Order Correcting Erroneous Assessments
- \_\_\_20. Copies of Kentucky Board of Tax Appeal orders, Circuit Clerk, and Court of Appeals judgments;
- \_\_\_21. Field Representative's CD or copy of Sheriff's Settlement e-mail attachment to Frankfort. **This Will be Performed by DOR Field Representative**

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