62A394 (10-22) Commonwealth of Kentucky DEPARTMENT OF REVENUE

TEAM **KENTUCKY**

Sheriff's Name

Address ____

SHERIFF'S MONTHLY REPORT OF PROPERTY TAX COLLECTIONS Office of Property Valuation

Important See Instructions on Reverse

Tax Year _____

County			\$			\$	
Di	strict	Tax Rate	Amount	Dis	trict	Tax Rate	Amount
5. Other District's	Gross Tax (<i>Be</i>	fore Discount, Pe	nalty, Interest and C				
				Sheriff			
made by me as s	heriff of said co	ounty for the mont	n of		, 20		
I certify that the f	oregoing is a tru	ue and correct rep	ort of all collections	of normal real est	ate and tangible t	axes and all omitte	d real estate taxe
			Gounty 4. And				
						mitted taxes\$	
Clerk				eof plus interest at after 10th of mont		annum if report is 3))\$	
this	day	of, 20	. 3. Add	penalty of 1 perce			
		(county, 2. Less	s refunds (attach d	ocumentation)	\$	
		, SI	neriff of 1. Tota	I normal and omitt	ed taxes due	\$	
Subscribed and	sworn to before	me by					
TOTAL							
Additional/ Supplemental							
Real Estate							
Tangible 1/10¢ Omitted							
Tangible 1½¢							
Tangible 5¢							
Tangible 15¢							
Tangible 45¢							
Leasehold 1.5¢							
Real Estate ¢							
Property Class	Gross Tax	2 Percent Discount	Tax Collected	Penalty and Interest	Gross Collections	Less Commission	Total Due
Dronerty	(1)	(2)	(3)	(4)	(5)	(6)	(7)

County	 Ψ		 Ψ
School	 _ \$	 	 \$
	\$		\$
	 \$		 \$
	 \$		 \$
	 _ <u>,</u>		 \$
	 _ <u>*</u>	 	 \$
	 - * <u></u> \$	 	 \$
	 _ ¥		 Ψ

INSTRUCTIONS

The Sheriff's Monthly Report of Property Tax Collections, Revenue Form 62A394, must be completed and mailed with your remittance on or before the 10th day of the month following collection. KRS 134.320 and 134.990 provide that penalty shall be imposed on sheriffs filing delinquent reports.

NORMAL AND OMITTED TAXES

- **Column 1** Enter under the appropriate tax classification, the gross amount of the tax bills collected during the month, excluding any penalty. Add together all like amounts, such as 5¢ tangible, and enter in correct space.
- **Column 2** Enter the 2 percent discount allowed for payment by November 1 on each tax classification except omitted property.
- **Column 3** Enter the net amount of tax collections on current tax bills, which is column 1 minus column 2.
- **Column 4** Enter the penalty and interest, if any, as follows:
 - 5 percent penalty on all tax bills paid during January
 - 10 percent penalty on all tax bills paid after January 31
 - 10 percent penalty on all omitted tax bills plus interest at the legal rate per annum (voluntary listings)
 - 20 percent penalty on all omitted tax bills plus interest at the legal rate per annum (involuntary listings) (KRS 132.290)

Sheriffs must not accept any omitted tax bills which do not include penalty and interest computed according to law. The sheriff will be charged with all penalty and interest on his final settlement whether or not it was collected from the taxpayer. The taxpayer has 30 days from the date of the bill to pay without additional penalty. Any omitted tax bill not paid within this period is subject to an additional 10 percent penalty on the tax, penalty and interest which must be collected by the sheriff.

Do not collect any omitted tangible or intangible taxes. Omitted tangible and intangible taxes are billed and collected by the Department of Revenue, Office of Property Valuation.

- **Column 5** Enter the total of column 3 plus column 4.
- **Column 6** Enter the commissions on collections due the sheriff. (In counties with total charges over \$75,000, the commission is 10 percent on the first \$5,000 collected and 4 1/4 percent on the remainder. In counties with total charges under \$75,000, the commission is 10 percent on the first \$10,000 collected and 4 1/4 percent on the remainder.) On the report from which you deduct the commission which includes the 10 percent of the first \$5,000/\$10,000 to which you are entitled per KRS 134.290(1), complete the form on the bottom of the page.
- Column 7 Enter the net amount of taxes, penalties and interest due the commonwealth for each classification of taxes, column 5 minus column 6.
- **Line 1** Enter the total amount of money due the commonwealth for all classifications shown in Column 7.
- Line 2 Enter total amount of refunds. Please attach documentation (exonerations and copies of paid tax bill).
- Line 3 The sheriff must pay a penalty of 1 percent for each 30-day period or fraction thereof plus interest at the legal rate per annum if the report is filed after the 10th of the month (KRS 134.300(3)).
- Line 4 Line 4 is the sum of line 1 less line 2 plus line 3 and represents the total remittance due the commonwealth for normal and omitted taxes.
- Line 5 Other District's Gross Tax. Enter the total gross tax (Column 1) for each taxing district in the county.
 - This report must be signed by the sheriff and the county clerk.

Proration of Commission	Amount	Commission
Total collection from Column 5		
Commission @ 4 1/4%		
Total commission		