

05/28/15

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; (SCANNED)
- ___ 2. Copy of fiscal court order approving county settlement **signed by judge-executive or attested by county clerk**; (SCANNED)
- ___ 3. Copy of the newspaper advertisement of the due date of taxes, as required by KRS 424.280; (SCANNED)
- ___ 4. Revenue Form 62A393 (*Sheriff's Settlement Worksheet*); **To Be Performed by DOR Field Staff** (SCANNED)
- ___ 5. Summary of Discounts, Penalties, Refunds and Collections; **To Be Performed by DOR Field Staff** (SCANNED)
- ___ 6. Revenue Form 62A355 (*Certification of Equalized Assessment*); (SCANNED)
- ___ 7. Revenue Form 62A385 or 62A385A (*Sheriff's Official Receipt of Property Tax Bills*); (SCANNED)
- ___ 8. Sheriff's Official Receipt of Oil, Clay & Limestone Property Tax Bills if applicable; (SCANNED)
- ___ 9. All Revenue Forms 62A386 (*Sheriff's Official Receipt of Additional/Supplemental Tax Bills*); **Receipt Must Be Signed by County Clerk and Sheriff** (SCANNED)
- ___ 10. All Revenue Forms 62A379 (*Listing of Omitted Property*); (SCANNED)
ONLY for months with Omitted Property (do not need a form for every month)
- ___ 11. All Revenue Forms 62A394 (*Sheriff's Monthly Report of Property Tax Collections*); (SCANNED)
- ___ 12. Revenue Forms 62A358 (*Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk*); (SCANNED)
- ___ 13. All Revenue Forms 62A359 (*Sheriff's Report of Tax Claims Purchased for Taxing Districts*); (SCANNED)
- ___ 14. All Revenue Forms 62A362 (*Sheriff's Report of Delinquent Taxpayers*); (SCANNED)
- ___ 15. All Revenue Forms 62A366 (*Executive Order Correcting Erroneous Assessment*); (SCANNED)
ONLY if there are changes or problems

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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- ___ 16. 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** (SCANNED)
- ___ 17. Summary of All Refunds 62A366R (*Current and Prior Year*) With Appropriate Executive Order Correcting Erroneous Assessments; (SCANNED)
- ___ 18. Field Representative's CD or copy of Sheriff's Settlement e-mail attachment to Frankfort. **This Will be Performed by DOR Field Representative;** (SCANNED)

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