

**268.390 Seal of board on assessment record -- Notice and payment of assessments -- Determination as to bond issue.**

- (1) When the secretary of the board receives from the clerk the copies of the assessment record, corrected by the county judge/executive and certified by the clerk, he shall notify the board which shall then meet and impress its seal on each page of each copy of the assessment record.
- (2) The secretary shall then give notice that the corrected assessment record is in his hands, and that all persons whose property has been assessed may by a day certain to be stated in the notice, which shall be not less than thirty (30) nor more than sixty (60) days, pay to the treasurer of the board the minimum assessment levied against his property and have the lien upon the property released. Any person, on or before the day fixed in the notice, may pay to the treasurer the minimum assessment against any property, and take his receipt therefor showing the amount paid. A canceled check shall be the equivalent of a receipt. The treasurer shall indorse below the notation of that assessment on each copy of the assessment record in his hands in red ink the words "paid in full by ....., " giving the date, and sign his name.
- (3) Immediately after the date fixed in the notice on which payments of assessments may be made, the board shall meet and adopt a resolution which shall be spread upon the records of the board, stating the total amount of bonds to be issued for the district and fixing the number of series, the time of payment of each series and the denominations.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 247, effective January 2, 1978; and ch. 20, sec. 6, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380b-25.