

**268.410 Board certifies to sheriff amount of installment due -- Form of certificate --
Collector's drainage assessment book.**

- (1) In December of each year the board shall certify to the sheriff of each county in which any part of the district is located the annual installment of the assessments to become due and be collected during the succeeding year. This installment shall be collected at the same time as state and county taxes.
- (2) The certificate of the installment of assessment shall be in substantially the following form:

"Commonwealth of Kentucky.

County of _____

To the sheriff of _____ County:

"This is to certify that the board of drainage commissioners of _____ County, Kentucky, on behalf of drainage district No. ____ of _____ County (Counties), Kentucky, has levied the sum of \$_____ as the annual installment of assessments for the year 19____, of the total assessment levied and certified to the county clerk of your county. The board, on behalf of the drainage district, also levies \$_____ as a maintenance assessment for that year, both of which are set out in the following table, in which are: First, the names of the owners of property as they appear on the district assessment register; second, the amount of the installment of the assessment levied on that property due and collectible for the year 19____; third, the amount of maintenance assessment levied against it. The assessment shall be payable at the same time as state and county taxes and you are ordered to demand and collect the assessments at the same time you demand and collect the state and county taxes due on the same property. This certificate shall be your warrant and authority for making such demand and collection."

- (3) A table or schedule shall follow, showing in properly ruled columns: First, the names of the owners as they appeared in the district assessment register; second, a brief description of the property opposite the names of the owners; third, the amount of the annual installment of assessment on each piece of property; fourth, the amount of maintenance assessment; fifth, a blank column in which the collector shall record the amounts collected by him; sixth, a blank column in which the collector shall record the date of payment of each sum; seventh, a blank column in which the collector shall record the name of the person paying each sum. The columns in which the annual installment and the maintenance assessment appear shall be totaled. The total amount shall correspond to the amount set out in the certificate.
- (4) The certificate and table shall be prepared in the form of a well-bound book, indorsed and named "Collector's drainage assessment book, drainage district No. ____ of _____ County (Counties), Kentucky, for the year 19____" This indorsement shall also be printed on the top of each page. At the end of the table of assessments shall be these words:

"Done by order of the board of drainage commissioners of _____ County on this _____ day of _____, 19____ .

Attest: _____ Secretary

(Seal)"

Effective: June 17, 1978

History: Amended 1978 Ky. Acts ch. 384, sec. 417, effective June 17, 1978. --
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat.
sec. 2380b-28.