

**132.480 Monthly report of real estate conveyances by county clerk to property valuation administrator -- Compensation of clerk -- Inclusion of in-care-of address in records.**

- (1) Each county clerk shall, on or before the fifteenth day of each month, provide to the property valuation administrator a copy of all deeds and other conveyances transferring real property made during the preceding month. For this service the clerk shall be allowed reasonable compensation by the fiscal court.
- (2)
  - (a) The property valuation administrator shall review the deeds to ascertain the in-care-of address to which the property tax bill shall be sent, as reflected in the deed and as required by KRS 382.135(1), and shall update his or her records to reflect the in-care-of address.
  - (b) Inclusion of the in-care-of address in the records of the property valuation administrator, if the in-care-of address is other than that of the owner of the property on January 1, shall in no way impact the legal responsibility of the owner of the property as of January 1 for the payment of the tax.
- (3) Information provided by the property valuation administrator to the county clerk for preparation of the tax bills shall include all in-care-of addresses reflected in all deeds reviewed by the property valuation administrator during that year prior to the transfer of information to the county clerk.

**Effective:** August 1, 2008

**History:** Amended 2008 Ky. Acts ch. 143, sec. 1, effective August 1, 2008 -- Amended 1992 Ky. Acts ch. 263, sec. 4, effective July 14, 1992. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 4, sec. 10. -- Amended 1942 Ky. Acts ch. 131, secs. 11 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4048, 4240.