

**133.215 Fees of sheriff for serving process in tax assessment proceeding.**

The sheriff shall be entitled to the fee prescribed by KRS 64.090 for serving a subpoena for the board of assessment appeals. He shall also have a like fee for serving a subpoena or notice for the Kentucky Board of Tax Appeals regarding any proceeding for the assessment of property subject to local taxation. Said fees shall be paid out of the county levy.

**History:** Amended 1974 Ky. Acts ch. 326, sec. 11. -- Amended 1964 Ky. Acts ch. 141, sec. 22. -- Created 1942 Ky. Acts ch. 131, sec. 20.