

**134.230 Bond to be executed by sheriff -- Liability of sheriff and sureties.**

- (1) (a) The sheriff shall execute a bond annually to the Commonwealth with one (1) or more sufficient sureties in the minimum sum of ten thousand dollars (\$10,000), conditioned on the faithful performance of his or her duties and to pay over to the proper person and at the proper time all money collected. The bond shall be executed prior to the sheriff collecting taxes for the year in which the bond is executed. The bond shall be approved by order of the governing body of the county, and shall be filed by the governing body of the county with the county clerk and with the department.
- (b) The governing body of the county may require the sheriff to enter into an additional bond, with good surety to be approved by the governing body of the county.
- (2) (a) Subject to the provisions of paragraph (b) of this subsection, the sureties on all bonds executed by the sheriff pursuant to this section shall be jointly and severally liable for any default of the sheriff during the calendar year in which the bond was executed, whether the liability accrues before or after the execution of the bond.
- (b) Neither the sheriff nor a surety shall be liable for any act or default of the sheriff relating to the sheriff's revenue duties unless notice of the act or default of the sheriff giving rise to a claim upon the bond has been given to the surety by the department, the chief executive of the county, the county attorney, or other person asserting the claim within ninety (90) days after discovery or at the latest within one (1) year after the end of the year within which the bond was executed.
- (3) (a) Any sheriff who fails to execute a bond as required by this section shall forfeit his or her office. The vacancy shall be filled as provided in KRS 63.220.
- (b) If the chief executive of the county does not appoint a sheriff as provided in KRS 63.220 within thirty (30) days, the department may appoint a tax collector to collect the moneys due the state. An appointed collector shall execute a bond within ten (10) days of being appointed, in the same manner and under the same conditions as provided in this section for a sheriff. A sheriff who forfeits his or her office under this subsection or who resigns his or her office shall not be appointed as collector under this section.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 24, effective January 1, 2010. -- Amended 1994 Ky. Acts ch. 9, sec. 2, effective July 15, 1994. -- Amended 1990 Ky. Acts ch. 27, sec. 6, effective July 13, 1990; and ch. 183, sec. 1, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 112, sec. 1, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 384, sec. 275, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 2, 1978. -- Amended 1964 Ky. Acts ch. 131, sec. 1. -- Amended 1954 Ky. Acts ch. 145, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4130, 4134.