

262.765 Assessment of taxes -- Tax rolls -- Tax bills.

- (1) The board of directors of a watershed conservancy district shall prepare and furnish to the property valuation administrator by January 1 each year a list of the landowners in each county involved showing the real property subject to assessment, and the property valuation administrator of the county or counties involved shall indicate, for the use of the clerk, such information on the tax rolls. The list furnished the property valuation administrator by the board of directors shall: list the landowners in alphabetical order by taxing districts as shown on the previous year's tax roll, list the total acreage and the acreage in the watershed conservancy district owned by each landowner, and show that part of the previous year's assessment attributable to real property within the watershed conservancy district on those parcels which are not entirely within the district.
- (2) When the property tax rolls are delivered to the county clerk by the property valuation administrator, as required by law, the county clerk shall compute the tax due the district from each landowner in accordance with the rate fixed by the board of directors and the value or acreage of the real property indicated on the tax roll. The computation shall be made on the regular tax bills in such manner as may be directed by regulation of the Department of Revenue.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 667, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 120, sec. 5, effective July 14, 2000. -- Amended 1978 Ky. Acts ch. 384, sec. 387, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 308, sec. 476. -- Amended 1960 Ky. Acts ch. 96, sec. 2, effective June 16, 1960. -- Created 1956 Ky. Acts ch. 203, sec. 14.