

BORROWING AND DEBT PAYMENT

Bankruptcy	KRS 66.400
Debt Administration	
Advice of state local debt officer	KRS 66.045
County Debt Act- REPEALED	KRS 66.310, 66.320, 66.370
Governmental Leasing Act	KRS 65.940-65.956
Required notification of <u>all</u> local bond issues by the state local finance officer	KRS 66.045
General-obligation bonds	
Competitive rates	KRS 58.420
Subject to approval	KRS 58.430
Home Rule bonding power	KRS 67.083
Drainage Projects	KRS 269.080
Roads and Bridges	KRS 178.170
Urban Renewal	KRS 99.400
Interim financing	
Grant Anticipation Notes	KRS 58.155
Revenue Bond Anticipation Notes	KRS 58.150
Long-term borrowing	
Bonds issued by county exempt from tax	Const, Section 171
County may not lend credit, exc. For roads	Const, Section 179
Debt < 40 years; annual tax to pay interest	Const, Section 159
Indebtedness for public roads, 5%	Const, Section 157A
Indebtedness < 2% value of taxable property	Const, Section 158
May not assume debt of other counties	Const, Section 176
Money must be used for stated purpose	Const, Section 178
Revenue bonds	
Airport	KRS 183.630, 183.650
Bridges/Tunnels	KRS 181.030, 181.040
Energy Conservation	KRS 58.600- 610
Industrial Buildings	KRS 103.210
Joint Project (Interlocal Coop. Act)	KRS 65.270
Nonprofit corp to finance through rev. bonds	KRS 58.180
Public Project	KRS 58.020, 58.030
Urban Renewal	KRS 99.400, 99.430
Short-term borrowing	
Approval not required for validation	KRS 65.7719-REPEALED
Issuance of notes during fiscal year	KRS 65.7701- 65.7721 (Short- Term Borrowing Act)
May borrow 75% unrealized revenue	KRS 68.320
State assistance	
Dept. for Local Government	KRS 147A.025
State Local Finance Officer	KRS 68.210
State local debt officer	
Approval of bonds	KRS 66.310
Appeal of decisions to Circuit Court	KRS 66.310
Record of approval in minutes	KRS 66.310
Reorganization of debt structure	KRS 66.320

Surrender of debt structure	KRS 66.370
State notification of bonds	KRS 66.045
BUDGET	
Amendment approval	KRS 68.280
Amendments to budget	KRS 68.005
Approval by local finance officer	KRS 68.250
Assumption of agreement by July 1	KRS 68.260
Authority to appropriate county funds in fiscal court	KRS 67.080
Authority to transfer money	KRS 68.290
Budget Funds	
Investment of idle funds	KRS 66.480
Road investment fund	KRS 67.710
Transfer between funds	KRS 68.120 and 68.290
Failure to adopt (sanctions)	KRS 68.990, 522.030, 61.170
Funds for jail operations	KRS 441.215
General obligation bonds	KRS 68.240
Interlocal agreements for the sharing of revenue	KRS 65.245 REPEALED
Investigating proposed expenditures by fiscal court	KRS 68.240
Published seven days before adoption	KRS 424.130
Required appropriations	
Appropriations for salaries	
Coroner and deputy coroners	KRS 64.185
County judge/executive	KRS 67.705
Property valuation administrator	KRS 132.590
Election expenses	KRS 117.105 and 117.345
Limits on appropriations	
Divert remaining funds	KRS 68.120
Fourth-year restriction	KRS 68.310
Maximum spending limit (must not exceed amt of revenue levied and collected for that year)	KRS 68.110
Specify purpose of levied tax	Const, Sect. 180 and KRS 68.100
Mandatory audits of county funds and officials	KRS 43.070
Statement of estimated county receipts	KRS 68.245
Submitted for adoption no later than July 1	KRS 68.260
CITIES	
Air pollution control board	KRS 77.065 and 77.070
Board of adjustments	KRS 100.217
City annexation of unincorporated territory	KRS 81A.005-81A.010
Cooperative city/county compact	KRS Ch. 79
County provision for staff of the County Board of Health	KRS 212.350
Creation of a joint city/county library department	KRS 173.105
Creation of a joint city/county parks and recreation system	KRS 97.035
Local air board	KRS 183.132
Mass transit authority	KRS 96A.040 and 96A.070
Members' terms of a joint city/county riverport authority	KRS 65.540 and 54.570
Metropolitan sewer district	KRS 76.030 and 76.040

Planning commission	KRS 100.157
Regional housing authority	KRS 80.450 and 80.480
Terms of members of the County Board of Health	KRS 212.380

COMMISSIONERS OF THE FISCAL COURT

Conduct business of the county	Const, Sec. 144, KRS 67.040
Election and Term	Const, Sec. 99, 100; KRS 67.060
Qualifications	Const Sections 99 and 100; 234
Voters select the nominees from each district	KRS 67.060

CONSTABLES

Amount of constables and justice districts	Const, Sec. 99, 142
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Compensation

Collection of fees for services	KRS 64.190
Fees from state treasury	KRS 64.060
Mileage/expenses for taking/assisting adult prisoners	KRS 64.070
Compensation of Constables in counties of over 250,000 population	
Fees collected directed towards county treasury	KRS 64.200
Monthly allowance for use of personal car	KRS 64.210
Work not performed, cannot be compensated for	KRS 64.410
Compensation of Urban-County Constables	
Salary to increase at rate of inflation	KRS 64.527

Deputies

Appointment of 1 or more deputies	KRS 70.320
Ineligibility	KRS 61.300
Removal by constable	KRS 70.320

Penalties

Failure to collect or return claim	KRS 70.390
Failure to return a process	KRS 70.990
False entry in official books (for counties over 250,000)	KRS 70.990(7)
Failure to produce any record after entry of final judgment	KRS 61.991
Misfeasance/malfeasance, or willful neglect of duties	KRS 61.170
Removal	KRS 61.170, 63.020, 63.180

Powers and Duties

Distraintment	KRS 75.350
Authority to go outside of district to collect claims	KRS 70.350(2)
Distrain for collection of fees due, place for collection	KRS 64.400
Jurisdiction	
Exercise jurisdiction in any part of the county	Const, Sec. 106
Expiration of term of office	KRS 70.340
Law Enforcement	
Powers of arrest and authority to serve court processes	KRS 70.350
Use of emergency vehicles	KRS 189.950
Service of Court Process	
Action taken against constable for not serving a process	KRS 70.380
Return of "not found"	KRS 70.360
Personal interests	KRS 70.350

Time of reception endorsed upon processes	KRS 70.370
Duties; Monthly Report	KRS 70.430
Report to county clerk list of duties performed	KRS 70.430(2)(d)
Criminal matters performed	KRS 70.430(2)(c)
Status of civil process and order received	KRS 70.430(2)(a)
Swear to listing report	KRS 70.430(2)
Qualifications	Const, Sec. 100
Elected	Const, Sections 99, 100, 142
Personal bonds, prior to taking office	KRS 70.310
Term	Const, Sec. 100
Vacancy	Const, Sec. 152, KRS 63.220
CORONER	
Bond	KRS 72.010
Compensation	
Change of salary while in office, prohibited	Const, Sec. 161, 235
Continuing Education	
Approved annual training	KRS 64.185(4)
Deputy coroner	KRS 64.185(5)
Expense allowance, monthly	KRS 64.185(3)
Maximum allowable compensation	KRS 64.527
Paid monthly out of county treasury, rate set by fiscal court	KRS 64.185(1)
Deputies	
Appointment of at least two deputy coroners	KRS 64.185(6)
Deputy coroners to execute bond	KRS 72.010
Liable to coroner for damages and costs	KRS 72.045
Licensed physicians, exempt from training requirement	KRS 72.415(2)
Monthly compensation for continuing education	KRS 64.185(2)
Possess all powers of coroner	KRS 72.410 to 72.475
Expenses	
County to pay for:	
Burying unclaimed bodies	KRS 72.450
Conducting search for a body	KRS 72.455
Employment of stenographic services for inquests	KRS 72.420
Performing an autopsy	KRS 72.460
Transporting/exhuming bodies	KRS 72.435
Fiscal court to pay all reasonable expenses incurred	KRS 72.415
Penalties	
Failure to notify coroner when necessary or interferes	KRS 72.020, 72.992(1)
Failure to perform postmortem examination	KRS 72.992(2)
Failure to produce any record after entry of final judgment	KRS 61.991
Powers and Duties	
Autopsies	
Autopsy report	KRS 72.465
Consent to autopsy	KRS 72.425
Cost of autopsies	KRS 72.460
Definition	KRS 72.405
Immunity from civil liability	KRS 72.430

Order for body to be exhumed for autopsy	KRS 72.440
Refusal to perform autopsy, county may petition	KRS 72.445
Determination of the Cause of Death	
Assistance of district medical examiner	KRS 72.410
Coroner's case, definitions	KRS 72.405(2)
Criminal prosecution, retain exams, reports, etc.	KRS 72.020
Discretion of inquiry	KRS 72.465
Investigation when death is coroner's case	KRS 72.410
Monthly report for children <18 years	KRS 211.684
Sign death certificate	KRS 72.465(1)
Expend funds in carrying out duties, employ investigators, etc	KRS 72.415
Inquests	
Subpoena power	KRS 72.420(1)
Verdict of coroner's jury filed with circuit clerk	KRS 72.420(3)
Miscellaneous Duties	
Anatomical Gifts	
Corneal removal, conditions and liability	KRS 311.187 REPEALED
Request from authorized donee	KRS 311.185 REPEALED
Cremation	KRS 213.081
Death Certificate	
Complete/sign within five days of receipt	KRS 72.465
Return to funeral director	KRS 213.076
Unclaimed Bodies	
Excess funds for burial expense	KRS 72.450
Unable to locate kin/spouse	KRS 311.300
Notification of the Coroner	
Notification to law enforcement agency	KRS 72.020(5)
Order for removal of body	KRS 72.020(1)
Refusal to exam, notification to cnty/cmnwlth attorney	KRS 72.020(4)
Petition to order an autopsy	KRS 72.445
Qualifications	Const, Sec. 100
Certificate of continuing education for postmortem examination	KRS 71.405
Execute bond insuring discharge of duties	KRS 72.010
Oath of Office	KRS 72.010
Vacancies	KRS 63.220

COUNTY ATTORNEY

Assistants and Staff

Assistant County Attorneys	
Appointments of	KRS 15.770(1)
Private Practice, not prohibited from	KRS 15.770(3)
Removed at discretion of county attorney	KRS 15.770(4)
Detectives, employment of	KRS Ch. 69
Participation as an employer in the County Employees Retirement System or the Kentucky Employees Retirement System	KRS 78.5302
Personnel positions	
Number determined based on 'real need'	KRS 15.770(2)
Staff positions paid for by state treasury to assist	

	in state prosecutorial duties	KRS 15.770(5)
Budget		
	Submit proposed budget for office	KRS Ch. 48, 15.750(1)
Compensation		
	Commissions for tax collection work to be used for payment of operating expenses	KRS 134.545
	Compensation from fiscal court for legal advice to county govt.	KRS 64.530
	Private Practice of Law, not prohibited	KRS 15.765(4)
	Reimbursement by state for financial loss	KRS 15.753
	State salary equal to Commonwealth's attorney, not prohibited from private practice of law	KRS 15.755(5), 15.765(1)
Consumer Protection		KRS 367.300
County Legal Adviser		
	Conduct civil actions on behalf of the county	KRS 69.210(1)
	Provide legal advice to fiscal court concerning county business	KRS 69.210(3)
	Provide Legal Services to County Boards, Commissions, Special Districts	
	Board of County Drainage	KRS 267.410
	Fire Protection District	KRS 75.250
	Housing Commissions	KRS 80.450
	Local Air Pollution Control District	KRS 224.20-.130
	Sanitation District	KRS 220.100, 220.537
	Sewer Construction District	KRS 76.385
	Subdivision Road District Board	KRS 179.730
	Water District	KRS 74.030
	Watershed Conservancy District Board	KRS 262.778, 262.748
Duties for State Agencies		
	Board of Podiatry	KRS 311.495
	Cabinet for Human Resources	
	Kentucky Board of Pharmacy, assist and enforce	KRS 315.230
	Kentucky Controlled Substances Act of 1972, enforce	KRS 218A.240(1)
	Kentucky Food, Drug and Cosmetic Act, violations of Appropriate notice, opportunity to present	KRS 217.005 to 217.216 KRS 217.185
	Kentucky Mobile Home and Recreational Vehicle Park Act of 1972, enforce provisions	KRS 219.380
	Kentucky Unemployment Law, prosecute violations	KRS 341.570
	Recovery of child support payments	KRS 205.712
	Regulation of food establishments	KRS 217.380
	Represent/assist the cabinet and local boards of health	KRS 212.270
	Department of Agriculture	KRS 250.601
	Department of Education	KRS 156.210(3)
	Department of Fish and Wildlife Resources	KRS 150.130
	Department of Housing, Buildings and Construction	KRS 318.180
	Department of Mines and Minerals	KRS 352.430(3)
	Department of State Police	KRS 227.290
	Natural Resources and Environmental Protection Cabinet Prosecute for prevention or correction of anything	

threatening against protected forests	KRS 149.410
Representation	
Behalf of board	KRS 149.070
Behalf of secretary when defendant in petition opposing the creation of a water district	KRS 104.540
Revenue Cabinet	
Assist in actions to declare tax sales invalid	KRS 134.540-REPEALED
Contract with Revenue Cabinet to collect certificates of delinquency and commissions	KRS 134.500-REPEALED
Employment of attorneys to prosecute violations of revenue and taxation laws	KRS 131.130(7)
Handle legal actions essential to escheats	KRS 393.180-REPEALED
Perform specific duties for the Revenue Cabinet	KRS 131.130(7)
Prosecute for any unsatisfied or uncollected tax bills	KRS 135.040
Prosecution of cases involving omitted property	KRS 132.350
Recovery of delinquent taxes/penalties from sheriffs who fail to collect or pay over the taxes or penalties	KRS 134.340-REPEALED
Represent Revenue Cabinet in all hearing before the county board of assessment appeals, and all appeals from its decisions	KRS 133.120(11)
State Property and Buildings Commission	
Assist in prosecution of the action in the courts	KRS 148.121
Transportation Cabinet	
Condemnation Proceedings	
Bridge or bridge approach	KRS 180.030
If unable to purchase land or materials	KRS 177.081
Obtain a ferry	KRS 180.270
Prosecute or assist in proceedings	KRS 177.082
Provide Services	KRS 176.280
Represent Department of Vehicle Regulation	KRS 281.800
Workers' Compensation Board	KRS 342.425
Duty to oppose unjust claims	KRS 69.210
Expense Allowances and Office Expenses	
Excess fees held by county attorney turned over to treasurer	KRS 514(4)© ??
Liability insurance	KRS 15.750(5)
Monthly expense allowance of \$500	KRS 15.765(2)
Reimbursement, from fiscal court	
Office expenses from acting as county legal adviser	KRS 15.750(4)
Reimbursement, from state	
Office expenses incurred from criminal prosecution	KRS 15.750(3)
Fiscal Duties to County	KRS 69.210
Appeal to Kentucky Board of Tax Appeals	KRS 133.170
Collect Funds owed to the county by fee officers	KRS 64.820(2)
Recover misused/mismanaged funds	KRS 68.100
Represent county for annual settlement of county/district taxes	KRS 134.310-REPEALED
Supervise payment of claims against county treasury	KRS 69.210(3)
Mandatory attendance at meetings	KRS 69.210(1)
Miscellaneous Duties for County	

Check on titles to affected property for county sinking funds	KRS 178.200 (2)
Condemnation Proceedings	KRS 178.120, 416.110(2)
Elections	
Attend training sessions for county election officers	KRS 117.187
Provide instruction cards to voters	KRS 117.175
Forfeiture of property/vehicle when used to unlawfully sell, transport/possess intoxicating liquors in a dry territory	KRS 242.320
Inspect/approve proposed adoption of index of public records	KRS 382.205
Oppose the wrongful opening, alteration, or discontinuance of any public roads	KRS 69.230
Petition for removal of nonelective peace officer in violation	KRS 63.180
Places of Entertainment Operations, limitations	KRS 231.020
Denied Permit, appealed to circuit court	KRS 231.090
Granting/denial of permit outside of corporate limits	KRS 231.070
Recover possession of, or for injury to, county property	KRS 67.130
Refusal of county clerk to issue license or permit	
Issuance of license, must appear in court in opposition	KRS 365.435
Issuance or permit, must appear in court in opposition	KRS 365.685
Take action of any house of prostitution or owner of such place	KRS 233.030
Take action against unlawful actions regarding buildings	KRS 67.420
Tire violations on county roads	KRS 189.190(5)
Transient merchants/business law enforcement	KRS 365.690
Prosecutorial Duties	
Cooperate with Commonwealth's Attorney	KRS 15.725
Election Laws	
Assistance in Enforcement	KRS 15.243
Investigation of Oaths, summon proper witnesses	KRS 117.245
Notify Registry of Election Finance of Investigation	KRS 15.242
Employment of attorneys to prosecute taxation/revenue cases	KRS 131.130(7)
Juvenile Prosecution	KRS 69.210(2), Ch. 600
Felony involving a firearm, child \geq 14 years old	KRS 635.020
Move to increase charges against juvenile	KRS 640.010
Order Autopsy when criminal acts are suspected	KRS 72.445
Paternity Requests	KRS 406.021
Services for Crime Victims/Witnesses	KRS 15.245, Ch. 196
Special Prosecution, assigned by Attorney General	KRS 15.715, 15.730.15.735
Miscellaneous Duties for State	
Appointment of conservator/guardian, assist, present evidence	KRS 387.560
Attend cases in which the Commonwealth is interested	KRS 69.210(4)
Child Sexual Abuse Regulations	
Attend in-service training on child abuse/related issues	KRS 15.944 REPEALED
Interviewing/protecting abused children	KRS 431.600, 620.040
Collect unsatisfied judgments to be paid to state treasury	KRS 69.240
Extradition of convicted or accused persons	KRS 440.370
State Tuberculosis Control Act of 1970, represent persons	KRS 215.580
Penalties and Restrictions	
Certification of disqualification of county attorney	KRS 15.730, 15.734(3)

Failure to produce open record	KRS 61.991(2)
Failure to prosecute any officer who has failed to levy execution	KRS 135.990
Failure to provide notice for tax delinquency, fine	KRS 134.990(10)
Failure to take action regarding unsatisfied judgments	KRS 69.990
Felony indictment	KRS 15.734
Final conviction or guilty plea, barred from re-election	KRS 15.734(4)
Misconduct, penalties for	KRS 519.030, 521.030, 521.040, Ch. 522
Neglect of duty, deductions from salary	KRS 61.120
Neglect/misconduct of election duties	KRS 119.265
Purchase/speculate in any claim allowed by fiscal court, fine	KRS 61.240
Qualifications	Const, Sections 100 and 234
Required to be elected	Const, Sections 99 and 142
Term	Const, Section 99
Unified and integrated prosecutorial system	
Perform duties coextensive with the Commonwealth	KRS 15.730
Promote uniform enforcement of criminal law of the Commonwealth	KRS 15.700
Provide Prosecutors Advisory Council with written reports as necessary	KRS 15.720
Vacancy	
Attorney General or designee performs duties of the office until an appointment has been made	KRS 15.715(4)
Filled by county judge/executive or mayor	Const, Sec. 152, KRS 63.220

COUNTY CLERK

Fiscal Court Clerk	
Annual salary set by fiscal court	KRS 67.120
Service at fiscal court level or city level	KRS 67.120
Storing of fiscal court minutes, county ordinances	KRS 67.100(5)
Licensing Duties	
County Licensing	
Permits for roadhouse/fortune telling business	KRS Ch. 424, 231.010, 231.090
Retail/entertainment licensing	KRS 137.115
State Licensing	
Alcoholic beverage license fee, paid to county clerk	KRS 243.600
Chiropractor's license	KRS 312.135-REPEALED
Hunting/fishing licenses	KRS 150.195
Issue drivers' licenses, circuit court clerk	KRS 186.400
Marriage license	KRS 402.080
Marriage certificates riled and recorded by clerk	KRS 422.090
Provide marriage manual to applicants	KRS 402.270
Reporting of marriage licenses, monthly	KRS 213.116
Optometrist license	KRS 320.290
Produce certificates of registration/title	KRS Ch. 186A
Registration of motor vehicles	KRS Ch. 186, 186A
Year round registration schedule	KRS 186A.035-REPEALED
Warehouseman's license	KRS 359.050-REPEALED

Watercraft used for residence or business	KRS 182.140
Annual motorboat registration, county clerk	KRS 235.050, 235.060
Motorboat registration fees	KRS 235.090
Miscellaneous Duties	
Certificates of business, requirements	KRS 365.015
Closing or demolition of unfit dwellings by cities	KRS 80.690 REPEALED
Collector of state, county, city, school, etc. motor vehicle taxes	KRS 134.800
Enforcement of licensing/registration of motor vehicles	KRS 186.005--260, and 186.230
Issue Licenses, register voters, and election-related duties	KRS 116, 117, 118, 118A, 120
Maintain indexes of all records in the office of county clerk	KRS 382.225
Notification of change in special districts	KRS 65.005
Petition for referendum on consolidating city/county govts.	KRS 67A.020, 67.830
Providing public notice	KRS Ch. 424
Report to county treasurer	KRS 137.115
Reports to Revenue Cabinet	
Extension for reports	KRS 138.464
Land redemptions, delinquent personal tax collected	KRS 134.480 REPEALED
Legal process tax collected	KRS 142.015
Term expiration	KRS 64.050
Vehicle emissions control compliance with registration	KRS Ch. 186
Notary Power	
Delegation of power of notary to deputy	KRS 61.035
Power of notary public for county	KRS 423.010 REPEALED
Office Administration	
Branch Offices	
Branches allowed in counties with >750 square miles	KRS 67.035
Branch offices may be located in public buildings	KRS 186.014
May maintain branches for voter registration	KRS 116.045(3)
Deputies and Office Expenses	
Clerk to determine amt. of deputies, compensation	KRS 64.530(3)
Oversight of expenditure of funds	KRS 64.345(2), (5)
Health Insurance for Deputies	KRS 61.405, 79.080
Liability for Deputies	KRS 62.210
Penalties	
Failure to perform voter registration duties	KRS 116.995
Failure to prepare/furnish ballot labels/absentee ballots	KRS 117.995(3)
Failure to provide books of tax bills and deliver on time	KRS 133.990
Failure to report funds collected	KRS 46.990
Failure to return required copies of books, papers, or record	KRS 133.990
Failure to use books supplied by Dept. of Finance	KRS 46.990
Forbidden to have a partnership for the practice of law	KRS 61.098
Knowingly issues unqualified marriage licenses	KRS 402.990
Knowingly prints unqualified nominee on ballot	KRS 118.995(4)
Knowingly violates regulation of election laws	KRS 117.995(2)
Neglect of election law duties	KRS 119.265
Purchases/speculates any claim allowed by fiscal court in county	KRS 61.240
Refusal to permit an inspector of ballots	KRS 119.225
Tampering with ballot/ballot boxes	KRS 119.195

Tampering with voting machine	KRS 119.115
Violation of county license taxes, Revenue Cabinet regulations	KRS 137.990
Willfully conceals/destroys any record, failure to produce record	KRS 61.991
Willfully records deed without collecting proper amount of tax	KRS 142.050(6)
Qualifications	
Compensation	
Training unit approved/certified by Dept. for Local Gov.	KRS 64.5275
Constitutional oath of office	Const, Sec. 228
Elected, qualifications, and terms	Const, Sections 99 and 100
Examined by clerk of the court	Const, Sec. 100
Execute bond	KRS 62.055
Expense Allowance, not to exceed \$3,600	KRS 64.017
Fees county clerk receives	KRS 64.012
Additional statutory fees:	
Motor vehicle registration duties	KRS 186.040
Issuance of duplicate receipt and plates	KRS 186.180
Motor vehicle usage tax	KRS 138.460
Transfer of registration	KRS 186.190
Property tax administration duties	
Collecting money owed, delinquent bills	KRS 134.480 REPEALED
Collection of legal process tax	KRS 142.015
Computing amount owed by taxpayers	KRS 132.550
Making corrections in tax books	KRS 133.181
Permanent notice of fees	KRS 186.245
Preparation of each tax bill	KRS 133.240
Preparation of omitted tax bills	KRS 133.240
Reporting records to the PVA	KRS 132.480, 132.490 REPEALED
Over 70,000 Population	
Annual salary out of state treasury	Const, Sec. 106, KRS 64.345
Office expenses	
Amount allowed	KRS 64.345
Oversight of expense funds by Office of the Controller	KRS 42.0201
Remaining expenses returned to county general fund	KRS 64.350
Personal bond	KRS 62.055
Under 70,000 Population	
Amount clerk may spend for deputies/assistants	KRS 64.530(3)
Salary	
Paid out of statutory fees	KRS 64.535
Settlement for excess fees	KRS 64.152
Recording and Keeping Permanent Records of Legal Instruments	
Alphabetical cross-index	KRS 382.200
Affidavits of descent	KRS 382.120
Continuation statements	KRS 355.9-403
Contracts for the sale of real property	KRS 382.100
Deeds, mortgages, powers of attorney	KRS 382.300
Easements	KRS 382.300

Federal tax liens	KRS 382.480
Filing of Corporate Documents	KRS Ch. 271B
Articles of amendment	KRS 271B.10-060
Articles of dissolution	KRS 271B.1-220(4)
Articles of incorporation	KRS 271B.2-010
Articles of merger or share exchange	KRS 271B.11-050
At least one copy filed with sec. of state to be with clerk	KRS 271B.1-200 (10)
Failure to file copy of corporate document with clerk	KRS 271B.1-230(3)-REPEALED
Restated articles of incorporation	KRS 271B.10-070
Financing statements	KRS 355.9-401
Financing statements affecting a motor vehicle	KRS 186.045
Instruments containing clauses of a mortgage	KRS 382.295
Leases	KRS 382.080
Liens by deed or mortgage, satisfied	KRS 382.360
Maps, surveys, and plats	KRS 73.250
Mechanics liens	KRS 376.080, 376.230, 276.440
Nonstock, nonprofit corporations	KRS 271.252(10), 273.2522, 273.368(2)
Notice of liens on real estate	KRS 382.460
Provide computer terminal open to public for records search	KRS 382.335
Real Estate Options	KRS 382.090
Recording of debts secured by personal property	KRS 355.9-101 to 355.9-507
Record-keeping for special districts	
Petitions for a referendum for dissolution	KRS 65.170
Standard budget forms for special districts	KRS 65.065
Record settlement of accounts of treasury with fiscal court, statements, vouchers, and related papers	KRS 68.030
Statements of assignment	KRS 355.9-405
Statement of full consideration, exceptions	KRS 382.135 (2)
Store legal and county records/minutes	KRS 67.100 and 382.300
Termination statements	KRS 355.9-404
Transfer of property	KRS 382.135
Written notice of existence filed with state local finance officer	KRS 65.005
Registration and Election Responsibilities	
Absentee Ballots and Early Voting	
Counting/challenged according to instructions	KRS 117.087
Early voting, application and approval	KRS 117.085
Election workers	KRS 117.085 (4)
Precinct election officers during absentee voting	KRS 117.085
Record of absentee votes	KRS 117.086
Request for application	KRS 117.085
Rules for preparation/compilation of absentee ballots	KRS 117.085, 117.086
City Election Duties	
General duties/responsibilities in non-partisan elections	KRS 83A.170, .175,
Miscellaneous provisions	KRS Ch. 83A, 116 to 121
Nominating papers for candidates in partisan city elections	KRS 83A.045(1)(a)
Filed in county where candidate resides	KRS 83A.047

Copying Registration Records	
Allow public to inspect registration record	KRS 116.095
Precinct list not to be used for commercial use	KRS 117.025(3)(i)
County Board of Elections	
Appointment of two members	KRS 117.035(2)(a)
Bipartisan staff	
Chairman of county board of elections	KRS 117.035(3)
During election year, may provide replacement	KRS 117.035(2)(c)
Election Duties for Election of Judges	
Acceptable names on ballots	KRS 118A.060(3), 118A.100(4)
Ballots, certified candidates only	KRS 118A, 118A.150
Certificates of votes received	KRS 118A.190
Cost of printing, paid by county	KRS 118A.120 REPEALED
Judicial Article	KRS Ch. 118A
Provide notice for change of ballots	KRS 118A.150(7)
Publish names of judicial office candidates	KRS Ch. 424.290
Grand Jury Materials	KRS 117.365
Oaths of Challenged Voters	KRS 117.245
Paper Ballots	
Ballot position/slate not to be changed	KRS 118.215(5),(6)
Published at same time of voting machines	KRS 424.290
Retainment of paper ballots for 60 days	KRS 117.275(16)
Supplemental paper ballots	KRS 117.066, 118.215
County clerk to retain keys to ballot boxes	KRS 117.195(3)
Stubs, numbered consecutively	KRS 117.145(6)
Voting instruction cards	KRS 117.175
Primary Elections	
Candidate fees, handles by county clerk	KRS 118.255(2)
Candidates for Congress/General Assembly	KRS 118.165(4)
Certificate of nomination	KRS 118.185
Cost of printing, county to pay for	KRS 118.235 REPEALED
Nomination papers, filing timetable	KRS 118.165(1)
Errors upon filing	KRS 118.165(3)
Notifications, declarations, and petitions, fee	KRS 64.012
Order of county offices on ballot	KRS 118.215(1)
Order of names of candidates listed on ballot	KRS 118.225(3)
Publishing of names of certified candidates	KRS 424.290
Registration book of all candidates, public record	KRS 118.205
Regular Elections	
Campaign finance reports	KRS 121.180(3)
Clerk to maintain this report for public	KRS 121.180(8)
Post-election finance reports	KRS 121.180(1)(a), (4)
Filing for certificates/petitions of nomination, timing	KRS 118.365
Indication of certified amendment on voting machines	KRS 118.415
Preservation of certificates/petitions of nom. for 6 mos.	KRS 118.385
Printed names of entitled candidates in order on ballots	KRS 118.305
Candidates for members of boards of education	KRS 160.220
Candidates for president/vice president of U.S.	KRS 118.325

Candidates for soil/water district supervisors	KRS 262.210
Candidates of a political party	KRS 118.015
Certificates of nomination	KRS 118.185
Nomination by governing authority of the party	KRS 118.115
Nomination by petition	KRS 118.315
Nomination by political organization	KRS 118.325
Nomination to fill a vacancy	KRS 118.105
Primary election nominees for political party	KRS Ch. 118
Replacement nominations	KRS 118.105(5)
Restrictions, party registration/candidacy	KRS 118.315
Publication of ballots	KRS 424.290
Retain written certification of certain oaths of office	KRS 62.020
Retention of Election Records and Materials	KRS 117.027, (4)
Transfer of Registration	KRS 116.085
Verification of Application	KRS 116.065
Voting Machines	
Ballot requirements prior to election	KRS 117.145
Completion of vote count	KRS 117.275
Custody/preservation of all county voting machines	KRS 117.135
Enforcement of election laws	KRS 117.235
Improper arrangement of ballots	KRS 117.205
Inoperable machine/emergency during voting	KRS 117.215 (1)(2)
Instruction cards	KRS 117.175
Precinct identification	KRS 117.195
Preparation, completed and approval	KRS 117.165
Record showing number of precinct/number of machine	KRS 117.155
Requests to check and recanvass voting machines	KRS 117.305
Reserve voting machine	KRS 117.205
Voter Registration	Ch. 116
Branch offices for registration, transfers, affiliation	KRS 116.045(3)
Drivers' licenses/voter registration	KRS 116.0455
Maintain custody of voter registration records	KRS 116.095
Receive applications for voter registration	KRS 116.045
Registration forms, access to	KRS 116.045(4)(6)
Registration forms provided to schools	KRS 116.046(1)
Registration, prohibition from voting periods	KRS 116.025, .045(2), .085
Voter's Residence	KRS 116.035
Tax Duties	
Clerk of the County Board of Assessment Appeals	
Appeals, filing deadlines	KRS 133.045
Appeals, provide copy of summary to PVA	KRS 133.045, 133.125(1)
Appeal procedure	KRS 133.120
Maintain records of objecting party	KRS 123.125(1)
Paid out of state treasury for these services	KRS 133.125(1)
Clerk's Recapitulation	
Collector's warrant for the collection of taxes	KRS 133.180
Correction of the tax books in compliance with changes	KRS 133.181
Preparation of Tax Bills	

Official bond of the sheriff	KRS 133.220
Prepares correct tax bill for each taxpayer in the county	KRS 133.220
Prepare county tax bills	KRS 133.220
Tax bill for omitted taxes	KRS 133.230
Reports to the Property Valuation Administrator	
Annual report of obligations dues recorded	KRS 132.490-REPEALED
Monthly report of real estate conveyances	KRS 132.480
Weekly report of each registered vehicle	KRS 132.485
Tax Collection Duties	
After payment of liens	KRS 134.148-REPEALED
Annual settlement for taxes on motor vehicles collected	KRS 134.820
Collector of state, county, city, school ad valorem taxes on motor vehicles	KRS 134.800
Commission of 4% of all collected taxes	KRS 134.805
Deduction of collection fee prior to payment	KRS 134.815
Delinquent motor vehicle ad valorem tax bills	KRS 134.810(7)
Two-dollar fee added to delinquent bill	KRS 134.810(8)
Delinquent real estate and personal property Certificates of delinquency, filing provisions	KRS 134.450-REPEALED
Redeemed at county clerk's office	KRS 134.470, 134.480, 134.450
Existing tax liens on real property, fire damage	KRS 304.20-210
Payment timetable for taxes	KRS 134.810(1)
Remainder of fees transferred to county general fund	KRS 142.050
Use tax of 6% of retail price of every motor vehicle	KRS 138.470, 138.460
Tax on legal processes and instruments	KRS Ch. 142
Tax on processes issued, documents recorded by clerk	KRS 142.015
Transfer of vehicle registration	
Delinquent ad valorem tax bill	KRS 186.021
Evidence of payment, or transferor is a dealer	KRS 190.010, 186.192(1)
Existing tax lien	KRS 186.232
Not insured properly	KRS 304.39-080, 186.021(2), 186.232, 186.190
Provisions for dealers, good faith purchasers	KRS 134.148-REPEALED
Vacancy	Cons, Sec. 152, KRS 63.220
COUNTY COMMISSIONERS	
Commission form of fiscal court	KRS 67.050
Compensation	KRS 64.530, 64.527
Election and Term	
General Elections	KRS 67.060(1)
County with a city of the first class	KRS 67.060(2)
Primary Elections	KRS 67.060(3)
Powers and duties	KRS 402.050
Qualifications	KRS 67.060(4),(6)
Reapportionment	KRS 67.045
Vacancy	KRS 63.190

COUNTY FINANCIAL ADMINISTRATION

Budget Funds

Investment of idle funds	KRS 66.480
Road investment	KRS 178.200
Transfer between funds	
Fiscal court may transfer money to provide for emergencies, with reason	KRS 68.290
Once tax purpose has been accomplished, excess funds may be placed in general fund for other expenses	KRS 68.120
Special tax collection for one purpose may not be spent for any other purpose	Const, Sct. 180

Budget Restrictions

Limits on Appropriations

Fiscal court prohibited from spending funds in excess of the amount levied and collected for that year	KRS 68.110
Fourth-year Restriction	KRS 68.310
May divert excess funds to other needs	KRS 68.120
Must specify purpose of levied tax	Const, Sct. 180, KRS68.100
Personal liability for unintended spending	KRS 68.100

Required Appropriations

Amounts sufficient to pay interest due on bonds must be allocated to the interest fund annually	KRS 68.240
Election expenses	KRS 117.105, 117.345
Mandatory audits of county funds and officials	KRS 43.070
Money to be allocated for the salary/expenses of:	
County judge/executive	KRS 67.705
Coroner/deputy coroners	KRS 64.185,72.415
PVA	KRS 132.590

County Budget

Administering the provisions of the budget following its adoption by the fiscal court by county judge/executive	KRS 67.710
Amendments submitted to local finance officer for review and approval	KRS 68.280
Approval by state local finance officer	KRS 68.250
Approved, proposed budget submitted to fiscal court for adoption to later than July 1.	KRS 68.260
Assumption of fiscal court agreement on the budget by July 1	KRS 68.260
Authority to transfer money between budget units	KRS 68.290
Budget posted/published before adoption	KRS Chapter 424
Investigation, comments, or amendments to proposed budget by fiscal court	KRS 68.240
Jail operations prepared by county judge/executive, jailer, and county treasurer	KRS 441.215
PVA must submit official estimate of property to county judge/executive by April 1 to aid in budget preparation	KRS 68.245
Sanctions levied for failure to adopt budget	KRS 68.990, 522.030, 61.170

General

Authority to appropriate county funds vested in fiscal court	KRS 67.080
Funds accounted for by uniform system	KRS 46.010
County judge/executive may submit amendments for approval by a majority of the fiscal court	KRS 68.005
Sharing of Revenues, interlocal agreements	KRS 65.245 REPEALED

COUNTY JUDGE/EXECUTIVE

Appointive Powers

Boards, Commissions and Administrative Positions	
Appointment to boards and commissions	KRS 67.710(8)
Consolidated Local Government Boards	
Mayor assumes appointment authority	KRS Ch. 67C
County Judge/Executive Appointments	
Air Board	KRS 183.132
Air Pollution Control Board, counties containing a city of the first or second class	KRS 77.070
Alcoholic Beverage Control Administrator, investigator or clerk	KRS 241.110
Building Code Local Appeals Board	KRS 198B.070
Children’s Home Board, Louisville and Jefferson County	KRS 201.020
Community Improvement District Board of Commissioners	KRS 107.340
County Board of Assessment Appeals	KRS 133.020
County Building Commission	KRS 67.450
County Police Force Merit Board	KRS 78.410
Custodian of Property for property which is the proceeds of crime or otherwise related to law enforcement	KRS 67.592
Drainage Directors	KRS 267.090
Drainage District Commissioners	KRS 269.120
Elisor	KRS 70.200
Extension District Board	KRS 164.635
Fire District Trustees	KRS 75.031
Flood Control District Board	KRS 104.580
Health Board, counties containing a city of the first class	KRS 212.380, 212.390
Hospital District Board	KRS 216.323
Housing Authority, city-county	KRS 80.266
Industrial Development Authority	KRS 154.50-326
Levee Commissioners	KRS 266.100
Library Board of Trustees	KRS 173.340
Library District Board of Trustees	KRS 173.480, 173.725
Metropolitan Sewer District Board	KRS 76.030
Parking Authority, city-county	KRS 94.815
Planning Commission	KRS 100.133, 100.137, 100.141
Police, auxiliary county	KRS 70.542
Police, county	KRS 70.540
Police: chief, assistant chief, any officer > the rank of captain, in counties with a population \geq 600,000	KRS 78.428
Probation Officer, asst. probation officers,	

professional and clerical personnel, in counties with a city of the 1st or 2nd class	KRS 605.050
Processioners	KRS 73.180
Public Improvements Finance Board	KRS 66.513
Recreation Board	KRS 97.030, 97.035
Regional Integrated Waste Treatment and Disposal Facility Siting board	KRS 224.46-820(4) -REPEALED
Regional Jail Authority	KRS 441.810
Riverport Authority	KRS 65.540
Riverport Authority counties containing a city of the first class, secretary-treasurer	KRS 65.570
Road District	KRS 184.060
Road Engineer	KRS 179.020
Sanitation District (Multicounty) Board	KRS 220.140
Sanitation Tax District Board	KRS 76.277
Sewer Construction District Commissioners	KRS 76.315
Subdivision Road District	KRS 179.715
Surveyors, deputy	KRS 73.030
Tourist and Convention Commissions	KRS 91A.360, .370, .380
Transit Authority Board	KRS 96A.040
Transit Authority, executive director/secretary-treasurer, counties containing a city of the first class	KRS 96A.070
Treasurer, county	KRS 68.010, 67.710(8)
Urban Renewal and Community Development Agency	KRS 99.350
Urban Services District Board	KRS 108.110
Vacancies in office	
Sheriff, coroner, surveyor, county clerk, county attorney, jailer or constable.	KRS 63.220
Peace officer vacancy created by declaration of the Governor	KRS 63.150
Waste Management District Board	KRS 109.115
Water District Board of Commissioners	KRS 74.020
Waterworks Board, county with a city of the first class	KRS 96.240
Zoning Board of adjustment	KRS 100.217
County Personnel	
Appointment of clerical workers/assistants	KRS 67.711
Appointment of deputy judge/executive	KRS 67.711 (1)
Appointments to vacancies in office	KRS 63.220
Appoint, supervise, remove county personnel	Ch. 7, pg. 92 KRS 67.710 (7),(8),
(9)	
Tiebreaking in the Appointment Process	
Power to appoint when fiscal court is deadlocked for 15 days	KRS 67.040(3)
Fiscal court with three commissioners given final opportunity to select just prior to appointment by county judge/executive	KRS 67.070 (3)
Board Memberships	
Member of health board (except Fayette county)	KRS 212.020, .380, .640

Member of planning commission, where population \geq 300,000	KRS 100.137
Member of police force merit board	KRS 78.410
Budget	
Duty to administer budget as approved	KRS 67.710 (5), (6)
Co-signs, along with county treasurer all warrants for payment of funds from county treasury	KRS 68.020
Present claims to fiscal court prior to payment	KRS 68.275
General responsibility	KRS 67.710
Jail budget, in cooperation with jailer and county treasurer	KRS 441.215
Prepared report	KRS 68.360
Report prepared by auditor	KRS 43.070, KRS 64.810
Submitted by May 1	KRS 68.240(1)
Improper budgets not approved until amended	KRS 68.250
Required passage of budget by July 1	KRS 68.260(1)
Certify approval of budget to state local finance officer	KRS 68.270
Proposed budget	KRS 68.240, .245
Aided by estimate of property assessment levels	KRS 68.245
County Jail and Prisoners	
Approval of prisoner work participation	KRS 441.125
Power to inspect jail at any reasonable time	KRS 441.045(1)
Deputy County Judge/Executive	
Absence/disability of county judge/executive during extraordinary situations	KRS 67.730 to 67.745
Administrative powers/responsibilities	KRS 67.711
Duty to county personnel	KRS 67.710
Keep fiscal court informed of the operations of county departments, boards and commissions	KRS 67.710(3)
Executive and Administrative Powers	
Assure representation of county on all boards, commissions, special districts, and multi-county programs in which county participation is called for	KRS 67.715
Authority to reorganize, with fiscal court approval	KRS 67.715(1)
Chief Executive of County	KRS 67.710
General administration of county government	KRS 67.715(3)
Power of appointment	KRS 67.710, (7),(8), (9)
Power over special districts	KRS 67.715(2)
Power to exercise all executive powers; 'home rule'	KRS 67.083(4)
Role in administrative code	KRS 67.710
Preparation and review	KRS 67.710(2)
Representation on boards	KRS 67.710
Expense Allowance	KRS 67.722
Financial Administration and Supervision	
Auto payment of standing expenses	KRS 68.275
Format of report	KRS 65.905
Components of report	KRS 65.190
General	KRS 67.040, .710; Const. 124
General Responsibilities	KRS 67.710
Agency appropriations	KRS 65.905

Authorize automatic payment	KRS 68.275
Duties for preparing financial reports to fiscal court	KRS 68.360(2)
Duty to ensure county during the first half of the fiscal year does not encumber/expend >65% of current funds budgeted for that fiscal year	KRS 68.310
Duty to present claims to Fiscal Court for approval	KRS 67.710(6)
Duty to see that those who use county funds submit an annual financial report to the fiscal court	KRS 67.710(4)
Failure to report	KRS 177.360, 177.366
Financial needs/conditions	KRS 67.710 (6)
Format of report	KRS 65.905
Must co-sign all warrants for payment of funds	KRS 68.020 and 68.275
Report completed by auditor	KRS 65.065
Specific responsibilities	KRS 68.360
Substance of report	KRS 65.190
Uniform financial report	KRS 43.070, 64.810
Ineligibility for road aid money	KRS 177.360, 177.366
Warrants for payment of funds	KRS 68.020, 68.275
Legislative Functions, may call special meetings of fiscal court	KRS 67.090
Miscellaneous Executive Duties	
Creation of Commissioner Districts	KRS 67.060
Deductions from County Attorney's Salary	KRS 61.120
Election Duties	
Receive petitions calling for elections on local questions, set dates for elections, and request that the Kentucky State Police patrol voting precincts	KRS 117.237
Fireworks Display	KRS 227.710
Land Condemnation for Road Purposes	KRS 178.110, 416.100
Marriages	
Authorize justices of the peace to perform marriages	KRS 402.050
May issue marriage licenses in absence of county clerk	KRS 402.240
National Guard	
May oversee specific tasks of the commanding officer	KRS 37.240
Oaths, authority to administer	KRS 62.020
Other Duties	
Administration of Confederate Pensions (outdated)	KRS Ch. 206
Vacant, unappropriated land within the county	KRS 56.210
Places of Entertainment	
Authority to Issue permit	KRS 231.020
Fix reasonable hours of operation	KRS 231.100
Striking Territory from the County	KRS 67.030
Taxes	
County Board of Assessment Appeals	
Appoint members to board	KRS 133.020
Convenes board to hear/determine appeals	KRS 132.660
Certify assessment of property, penalties, costs	KRS 132.340

	Gives notice to increase assessment	KRS 132.450(4)
	Present evidence pertaining to appeal	KRS 133.120
	Keeps files of county tax receipts	KRS 134.300-REPEALED
	Thistle Control	KRS 249.195-REPEALED
Personal bonds		KRS 67.720
Power to call election to remove territory from county		KRS 67.030
Qualifications		
	Age/residence requirements	Const, Sec. 100
	Bond requirement	Const, Sec. 103
	Manner of executing bond	KRS 67.720
	Constitutional oath of office	Const, Sec. 228
Restrictions and Penalties		
	Failure to perform any required duties of KRS Chs. 178 and 179	KRS 178.990(5), (15)
	Failure to perform required duties pertaining to general obligation bonds for construction of county buildings	KRS 66.990(1)
	Guilty of receiving benefit by county/state contracts	KRS 61.220
	Penalties for receiving personal benefit from contracts let by fiscal court	KRS 61.210(2)
	Punishment for violating KRS 61.201(2)	KRS 61.210(3)
	Violations of provisions of county budget law	KRS 68.210 to 68.360
	Specific penalties	KRS 68.990
	Willfully neglects to perform a duty imposed under election laws guilty of Class B misdemeanor	KRS 119.265
Salary		
	Maximum salary	Const, Sec. 246
	Training unit approved/certified by Dept. for Local Govt.	KRS 64.5275
Special Districts		
	Filing dates of required special district budget information	KRS 65.065, 65.070
	Fire Districts	
	Annexation/striking off of territory	KRS 75.020
	Appoints three trustees of a fire district	KRS 75.031
	Provide order to members of the fire department exercising law enforcement powers	KRS 75.160
	Metropolitan Sewer Districts	
	Procedural responsibilities related to metropolitan sewer districts, sanitation tax districts, and sewer construction districts	KRS 76.030 to 76.375
	Power to appoint/remove district board members	KRS 65.007
	Power to create special districts/combine districts	KRS 67.715(2)
	Water Districts	
	Appointment of board of commissioners	KRS 74.020
	Hearings regarding adding/striking territory	KRS 74.110
	Responsibilities towards water districts	KRS Ch. 74
Vacancy		
	County judge/executive appointed to fill a vacancy	Const, Sec. 152
	Of county judge/executive; county clerk to notify governor	KRS 63.210

COUNTY OFFICIALS AND PERSONNEL

Abuse of Public Trust	KRS 522.050
Appointed County Officials	
Appointment of county officials and personnel	KRS 67.710
Boards, commissions, and administrative positions	KRS 67.710
Constraints on political considerations in the appointment of county officials and personnel Deputy sheriff merit board	KRS 70.260, 70.273
Deputies to undergo 640 hours of training within one year of appointment	KRS 70.263
Testing deputy sheriffs for promotion	KRS 70.261, 70.265
County Appointive Offices	
Auditor and assistant auditor	KRS 68.130
Board of adjustment	KRS 100.217
Building inspector	KRS 67.410
Clerk of fiscal court	KRS 67.120
County board of assessment appeals	KRS 133.020
County building commission	KRS 67.450
County police force merit board	KRS 78.410
County public improvements finance board	KRS 66.513
County road engineer	KRS 179.020
County treasurer	KRS 68.010
Director of welfare	KRS 98.310
Dog warden	KRS 258.195
Extension board	KRS 164.635
Friend of the court	KRS 403.090
Housing commission	KRS 80.420
Planning commission	KRS 100.141
Reapportionment commissioners	KRS 67.045
Recreation board	KRS 97.030
Road commission	KRS 178.180
Soil conservation representative	KRS 262.260
Welfare advisory board	KRS 98.350
County officials' salaries	
Amount available for deputies'/assistants' salaries	KRS 64.530
Cap on salaries	Const, Sec. 246
Clerk, judge/executive, sheriff permitted to earn the maximum compensation as adjusted for changes in the value of the dollar.	KRS 64.535
Compensation not to be changed during current term	Const, Sec. 161, 235
Consolidated local government: salaries of county judge/executive and commissioners set by legislative council	KRS 67.705
Dept. for Local Government to calculate CPI annually	KRS 64.527
Provisions for increasing salaries	KRS 64.5275
County Personnel, approval, appointment, supervision, etc.	KRS 67.710
Employ personnel to perform public functions	KRS 67.083
Fiscal court to establish appointive offices and set duties	KRS 67.080

Code of Ethics	KRS 65.003
County Fire Department	
Fire department merit system	KRS 67.323
Provisions	KRS 78.410 to 78.460
Single merit board for county police officers/fire fighters	KRS 67.325
Provisions	KRS 67.323, 78.410 to 78.460
County Police Department and Auxiliary Police Department	
Auxiliary police force	KRS 70.540, 70.542
Power to establish county police department	KRS 70.540
Power to provide for police protection	KRS 67.083
County Police Force Merit System	
Disciplinary Action	KRS 78.455
General Regulations	
Voting and discipline board	KRS 78.410
Collective bargaining	KRS Ch. 78, KRS 78.425
Political activities	KRS 78.435
Rules and regulations governing county police	KRS 78.405
Deputy Sheriff Merit Boards	
Deputy sheriff collective bargaining	KRS 70.262
Nepotism prohibited on merit board	KRS 70.030, 70.260-70.273
Term of office to continue from sheriff to sheriff	KRS 70.030
Testing deputy sheriffs for advancement	KRS 70.261, 70.265
Training requirement	KRS 70.263
Elected County Officials	
Constable	KRS 70.350
County Attorney	
Member of prosecutorial system	KRS 15.725, 15.730, 15.765
Prosecutes violations of criminal law within jurisdiction	KRS 69.210
County Clerk	
Coroner	KRS 72.020, 72.405-72.470
Issue licenses, register voters, election duties	KRS Ch116, 117, 118, 118A, 120
May serve as clerk of fiscal court	KRS 67.120
Prepare county tax bills	KRS 133.220
Retain written certification of certain oaths of office	KRS 62.020
Store legal and county records	KRS 67.100, 382.300
County Judge/Executive	Const, Sec. 124, KRS 67.040, 67.710
Jailer	
Custody of jail and all persons held	KRS 71.020
Transportation of prisoners	KRS 441.510
Court bailiff	KRS 71.050
Salary	KRS 67.130
Annual training incentives	KRS 64.5275
Justice of the Peace/County Commissioner	Const, Sec. 144, KRS 67.040
Property Valuation Administrator	KRS 132.420
Requirements, qualifications, and terms	Const, Sec. 99 and 100
Sheriff	
Law enforcement official	KRS Ch. 70

Collect real property taxes	KRS 134.140
Provides court security	KRS 70.140
Expense Allowances	
Coroners/deputy coroners	KRS 64.185
County attorney	KRS 15.765
County Clerk	KRS 64.017
County judge/executive	KRS 67.722
Jailer	KRS 441.115
Justice of the Peace/Commissioners	KRS 64.530
PVA	KRS 132.597
Sheriff	KRS 70.170
Inspecting dance halls and roadhouses	KRS 70.160 REPEALED
Patrolling county roads	KRS 70.150
Health Insurance	
Sheriff/county clerk employee coverage	KRS 61.405
Termination	KRS 79.080
Personal Bonds	KRS 65.067
Appointed Officials	
Auditor, asst. auditor, consolidated local governments and counties containing city of the first class	KRS 68.130
County building commission	KRS 67.450
County public improvement finance board	KRS 66.513
County treasurer	KRS 68.010
Director of welfare	KRS 98.310
Road Commissioners	KRS 178.180
Sanitation district board of trustees	KRS 220.150
Water district commissioners	KRS 74.020
Elected Officials	
Constable	KRS 70.310
Coroner	KRS 72.010
County clerk	KRS 62.055
County judge/executive	KRS 67.720
County surveyor	KRS 73.010
Jailer	KRS 71.010
PVA	KRS 132.400
Sheriff	KRS 70.020, 134.230
Removal From Office	
Duel, disqualifies from county office	Const, Sct. 228, 239
General assembly to provide methods for vacation/removal from office of any sheriff, jailer, constable, or peace officer for neglect of duty	Const, Sct. 227
Manner of indictment and prosecution	KRS 61.170, 63.020 to 63.180
Misdemeanors, impeachable offense while in office	Const, Sct. 68
Penalty for procuring election by buying votes	Const, Sct. 150
Personal profit from public funds, felony	Const. Sct. 173
PVA may be removed by circuit court by petition	KRS 132.370
Unlawful use of money in election	Const, Sct. 151
Residency Requirements for Law Enforcement Agencies	KRS 61.409

Residency Requirements of Public Servants	KRS 61.409
Retirement Plans of County Employees	
Consumer Price Index Adjustment	KRS 61.691
Contributions	
Delayed contribution payment	KRS 61.560, 61.552
Employer contribution rate	KRS 61.565
Recovery of penalties/delinquent contributions	KRS 78.625
Subject to federal income tax once contributions are withdrawn	KRS 78.610
County Employees Retirement System (CERS)	
CERS to cover county employees	KRS 78.510
County nonprofit organizations	KRS 78.510
Excluded agencies to participate as separate agency	KRS 78.530
Individuals to participate w/o county	KRS 78.510
Order authorizing participation for agency	KRS 78.530
Participation requirements	KRS 78.530
Eligible Membership	KRS 78.540, 78.530
Cessation of Participation	KRS 78.535
Social Security	KRS 61.460
Veterans' Rights	
County officers/employees granted annual military leave	KRS 61.396
Re-employment upon honorable discharge	KRS 61.373
COUNTY SURVEYOR	
Compensation	KRS 64.320
Office and Records	KRS 73.110
Penalties	
Failure to conduct survey in prescribed manner	KRS 73.070
Liability to injured party for damages/costs	KRS 73.990
Failure to produce any record after entry of final judgment	KRS 61.991
Powers and Duties	
Additional salary for services	KRS 179.020
Administer oaths to commissioners to divide land, etc.	KRS 73.100
Answerable for conduct of deputies	KRS 73.030
Carrying out orders of the court	KRS 73.040
Conduction of surveys, description	KRS 73.070
Date and variations of true meridian of survey	KRS 73.080
Keep/maintain records	KRS 73.120
Member of committees/commissions regarding county land	KRS 73.090
Preference to county surveyor	KRS 73.050
Promptly and faithfully execute every order from county	KRS 73.060
Remarkation by processioners	KRS 73.190
County surveyor may accompany processioners	
Qualifications	
Competent to perform duties	KRS 73.020
Election for each county, four-year term	Const, Sec. 99
Eligibility	Const, Sec. 100

Personal bond before taking office	KRS 73.010
Reasonable compensation for services performed	KRS 73.020
Vacancy	KRS 73.140
FINANCIAL ADMINISTRATION AND SUPERVISION	
Annual audit of county offices and funds	KRS 43.070
County Attorney	
Oversee claims against county treasury	KRS 69.210
County Clerk	
Record settlement of accounts of treasury	KRS 68.030
County Judge/Executive	
Agency appropriations	KRS 65.905
Authorize automatic payment	KRS 68.275
General responsibilities	KRS 67.710
Failure to report	KRS 177.360, 177.366
Must co-sign all warrants for payment of funds	KRS 68.020 and 68.275
Report completed by auditor	KRS 65.065
Format of report	KRS 65.905
Specific responsibilities	KRS 68.360
Substance of report	KRS 65.190
Uniform financial report	KRS 43.070, 64.810
County Treasurer	
Annual settlement of accounts	KRS 68.020
Appointed to handle county financial matters	KRS 68.010
Keeping books of accts of county transactions	KRS 68.020
Liability for warrants in excess of budget	KRS 68.300
Monthly report of balance to fiscal court	KRS 68.360
Records of annual settlement with cty clerk	KRS 68.030
Oversee collection of money due to county	KRS 68.020
Powers and duties	KRS 68.020
Fiscal Court	
Appt/removal of county treasurer	KRS 68.010
Employ an auditor/asst. auditor	KRS 68.130
General authority for supervising county funds	KRS 67.080
Power to have county accounts audited	KRS 43.070, 64.810
Review all claims:	KRS 68.275
State Audits	
Annual audit of each county fund	KRS 43.070
Audits must be published	KRS 43.090, 64.810
Emergency audits	KRS 64.810
Uniform Financial Information Reports	
Failure to submit report	KRS 65.900-65.925
Final quarterly report filed by county	KRS 68.360
May be completed by an auditor	KRS 43.070, 64.810
Uniform report	KRS 65.190, 65.90
FISCAL COURT	
Adopt administrative code for the county	KRS 67.080

Bonding Authority	KRS Ch. 66
Bonds for Faithful Performance of Duties Before the Fiscal Court	
Coroner	KRS 72.010
County Clerk	KRS 62.055
County Jailer	KRS 72.010
Sheriff	KRS 70.020, 134.230
Compensation of members of fiscal court	KRS 64.530
Composition, laws governing, special sessions, tie vote	KRS 67.070
Contempt	KRS 432.230 to 432.290
County Administrative Code	KRS 68.005 (1), (2)
County Fiscal Affairs	
County budget	
Amend amount appropriated to a given fund	KRS 68.260
Approval of	KRS 68.240
Expenditure of unanticipated revenue	KRS 68.280
Required passage by July 1	KRS 68.260
Transfer of money for emergencies or employment	KRS 68.290
County Jail	
Responsibility and maintenance of jail	KRS 67.130
County Treasury	
Appointment of county treasurer	KRS 68.010
Detailed account of receipts/expenditures	KRS 68.020
Investment of funds of the county	KRS 66.480
Procedures	KRS 67.076; 67.077; KRS Ch 424
Designated parking lot for county officials	KRS 67.040(2)
General powers	KRS 67.080
Home Rule	KRS 67.083
Laws governing	KRS 67.080, KRS 67.083
Limitations and Penalties	
Discharge/expulsion from office if convicted of violation	KRS 61.170
Failure to lawfully discharge responsibilities for county roads	KRS 178.990, 179.990
General Prohibition of Personal Interest in County Contracts	KRS 61.220
Justices of the Peace Prohibited from holding a personal interest in county contracts for road work and/or internal improvements	KRS 61.210
Misuse of Confidential Information (felony offense)	KRS 522.040
Neglect of Office	KRS 61.170(3)
Orders which impose county tax must state purpose of tax	KRS 68.100
Penalties/punishments for violations	KRS 68.990
Prohibited from spending in excess of county revenue	KRS 68.110
Supervision by state local finance officer	KRS 68.210
Meetings and Procedures	KRS 67.070, .090
County Ordinances	KRS 67.083
Amendments	
Enacted Ordinance	KRS 67.076(5)
Proposed Ordinance	KRS 67.077
Definition	KRS 67.075

Disclosure of Full-Text Location	KRS 67.077
Excluded Counties	KRS 67.077(4)
Proposed Ordinance Guidelines	KRS 67.076
Publication Requirements	KRS 424.130
Fiscal Court Clerk	KRS 67.120
Fiscal court to set time of meetings convenient to the public	KRS 61.820
Minutes	KRS 67.080
Open Meetings Law	KRS 61.800-61.850
Violation of open meetings law, meeting rendered void	KRS 61.848
Quorum	Const, Sec. 144
Majority of the members of the fiscal court required	
Only a quorum may pass a county ordinance	KRS 67.078
Records and Documents	KRS 67.100
Confidential Matters	KRS 61.878
Limits	KRS 61.872, 61.876
Open records	KRS 61.870 to 61.884
Permanent Records, kept with county clerk	KRS 67.100
Aided by fiscal/county clerk, or hired person	KRS 67.120
Schedule of regular meeting dates available to public	KRS 61.820, 61.823
Specific deliberations may be closed to public	KRS 61.810
Special meetings	KRS 67.090, 67.070
Called by Commissioners (2 or more)	KRS 67.070(2)
Called by Magistrates	KRS 67.090
Tie Votes	KRS 67.040, .070
Amend budget	KRS 133.180
Budget: Tie vote indicates a defeat;	
county without budget until one is adopted	KRS 68.260
Commission form of govt.	KRS 67.070
Judge/executive form of govt.	KRS 67.040
 Miscellaneous Powers	
Authority to Establish:	
Correctional Services Division	KRS 67A.028
County Department of Health	KRS 212.060
District Health Department	KRS 212.840, 212.850
Metropolitan Correctional Services Department	KRS 67B.010 to 67B.080
Authority to set salary of county officials/employees	KRS 64.530(1)
Limitations on power to appoint and salaries	KRS 67.711
Provide Liability Insurance for County Officers/Employees	KRS 65.150, 67.180, 67.186
 Personnel	
Appointed	
Employ to perform public functions	KRS 67.083
Establish and set duties	KRS 67.080
Methods of appointments according	
to position	KRS 67.710
Deputy county judge/executive, appointment, powers/duties	KRS 67.711
Disqualifications from office	
Conflict of interest	Const, Sec. 44,165,237

Corrupt election practices or other felonies	Const, Sec. 150
Receiving profits from public funds	Const, Sec. 173
Duties to Personnel	KRS 67.710
Elected (qualifications/terms)	Const, Sec. 99 and 100
Filling vacancies in county or city offices	Const, Sec. 152
Removal from office	Const, Sec. 66,67,68, 227
Salary deduction for neglect of official duties	Const, Sec. 235
Planning and Zoning	
Appointment of members to planning commission	KRS 100.141
Appropriation of money to planning unit	KRS 100.177
Establishment of a joint city-county planning program	KRS 100.121
Must invite cities within its boundaries to participate in planning unit	KRS 100.117
Regional planning unit	KRS 100.123
Powers and duties	KRS 67.710
Presiding officers	
Absence of county judge/executive, a majority of the justices of the peace or commissioners shall elect one of their members to preside	KRS 67.040(2)
A deputy county judge/executive may not act as a member of or preside over the fiscal court in the absence of the county judge/executive	KRS 67.711
Reapportionment of fiscal court districts	
Precinct lines redrawn by county board of elections	KRS 117.055
Requirements	KRS 67.045
Reorganization	
Procedures for allowing voters of a county to choose form of fiscal court	KRS 67.060
Steps for switching from a magistrate form of fiscal court to a county commissioner	KRS 67.050
Road Construction and Maintenance	
Contracts awarded to lowest and best bidder	KRS 178.140
Funds appropriated to county from Rural Highway Fund	KRS 177.330
Power to appropriate county funds for road work	KRS 67.080
Power to condemn land for road work	KRS 178.120
Power to open, establish, or alter roads	KRS 178.115
State funds allocated to counties according to statutory formula	KRS 179.410, 177.360

FISCAL COURT CLERK

If county clerk declines position, fiscal court may select someone to fill position	KRS 67.120
If county contains a city of the first class, or in a consolidated local government, the fiscal court clerk may not serve in dual capacity as the county clerk as well	KRS 67.120
Must attend all meetings of the fiscal court and keep indexed record of its proceedings	KRS 67.120
Salary fixed by fiscal court	KRS 67.120

GENERAL GOVERNMENT

County Administrative Code	
County judge/executive to draft administrative code	KRS 67.710
Fiscal court approval of code and amendments	KRS 68.005
Included in code	KRS 68.005
Requirement	KRS 68.005
General Government Activities	
Area Planning Commission	
Advisory powers only	KRS 147.675
Creation	KRS 147.610
Dissolution of area planning commission	KRS 147.620
Equal representation from areas on commission	KRS 147.640
Powers and duties of area commission	KRS 147.670
Binding Element Enforcement Act	
Actions/judgments of planning commission in writing	KRS 100.401-100.419
Building Inspections	
Building inspectors training program	KRS 198B.095
Fees for building permits	KRS 198B.060
Cemeteries	
County cemetery boards funding	KRS 67.680, 67.682
General authority over county cemeteries	KRS 67.083
Charities and Hospitals	
Authority to provide hospitals/health programs	KRS 67.083
Regional mental health-retardation program	
Board administrative regulations	KRS Ch. 210, KRS 210.400
General county fund/levied tax	KRS 210.460
Grant eligibility/approval	KRS 210.430
Grants to assist programs	KRS 210.410
Limits on state grants	KRS 210.420
Mental health/retardation board	KRS 210.380
Program administered by community health board or by a nonprofit organization	KRS 210.370
Condemnation for County Purposes	
Authority to acquire property	KRS 67.085
Eminent Domain Act of Kentucky	KRS 416.540 to 416.680
Eminent Domain Purposes:	
Additional land adjacent to existing road	KRS 178.125
County roads	KRS 178.120, 416.110
Drainage of land	KRS 269.070
Elimination of blighted/deteriorated property	KRS 99.715
Establishing children's homes	KRS 201.070
Establishing, expanding, and operating airports	KRS 183.133(4)
General administrative or governmental, not authorized elsewhere in statutes	KRS 67.085
Land for public housing	KRS 80.500
Public Project	KRS 58.140
Surface water drainage	KRS 269.270

Urban renewal	KRS 99.360
County Buildings, Facilities, and Property	
Concealed weapons in county buildings	KRS 237.110, 237.115, 244.125, 527.020, 527.070
Construction, maintenance, operation of county buildings	KRS 67.080
Jailer may serve as superintendent of county buildings	KRS 67.130
Power to control county property	KRS 67.080
Power to provide buildings/facilities	KRS 67.083
Smoking provisions in county buildings	KRS 61.165
Supervisory control over county property	KRS 67.080
County Health Boards	
Alternate methods for counties with cities of 15,000	KRS 212.640
Alternate methods for urban-county governments	KRS 212.627
Composition of board members	KRS 212.020
Cost to counties based on taxable property	KRS 212.820 to 212.930
County health department funded by county	KRS 212.040
1) Ad valorem public health tax	KRS 212.720
2) State aid	KRS 212.120
County required to have health board	KRS 212.020
Creation of county health department	KRS 212.020 to 212.275
General powers/responsibilities of board	KRS 212.230
Joint city/county board in counties w/ 1 st -class city	KRS 212.350
County Law Library	
Acquirement of additional books, maps, or articles	KRS 172.100
Alternate methods of financing/administering	KRS 172.130, 172.170, 172.180
Librarian (circuit clerk)	KRS 172.110
Penalties	KRS 172.990
Trustees	KRS 172.130
County Libraries	KRS 173.310
County Records	
County clerk, chief record-keeping officer of county	KRS 67.100
Deed requirements	KRS 382.135
Recordkeeping by computer	KRS 65.030
County Roads	
Bond issues	
Advertised election	KRS Ch. 424
Bond issued by fiscal court upon approval	KRS 178.170
Bonds sold not less than par	KRS 178.170
Money raised by sale of bonds to be used solely for construction of hard surface roads	KRS 178.170
Voter approval of bond issue for hard surface roads through referendum	KRS 178.170
Bridges, ferries, and tunnels	
Appeals	KRS 65.8831
Bonds issued	KRS 181.030
Free of tolls once purpose is met	KRS 181.050
Hearing for violators	KRS 65.8828

Local Government Code Enforcement Board Act	KRS 65.8801 to 65.8839
Powers of the board	KRS 65.8821
Purchase, construct, or reconstruct bridges/tunnels over/under any boundary-line stream of the state	KRS 181.020
Tolls	KRS 181.040
Violators cited	KRS 65.8825
Condemnation for road purposes	
Acquire the right of way	KRS 416.100, 178.110
Condemn for future widening/improvement	KRS 416.110, 178.125
When contract with landowner not possible	KRS 416.110, 178.120
Wrongful taking	Const, Sct. 242
County road engineer	
Amount of damages compensated	KRS 178.110
Damage to private lands by county engineer	KRS 179.300, KRS 179.310
Employment of	KRS 179.020
If no county road engineer, county road supervisor assumes the duties	KRS 179.020
Powers and duties	KRS 179.070
County road system	KRS 178.010
Discontinuance of a road	
Ownership after discontinuance	KRS 178.116
Published notice of discontinuance	KRS 178.070
Due notice to establish, discontinue, or change road	KRS Ch. 178
Grade crossings	
Elimination or change of grade crossing	KRS 178.355
Maintenance of county road or railroad	KRS 178.370
Railroad contracts submitted and approved	KRS 178.365
Railroad/county road construction notification	KRS 178.360
Implied dedication	KRS 178.400 to 178.425
Limited access highways	
Authorized to plan, establish, regulate, etc.	KRS 177.230
Expedition of property rights cases	KRS 177.260
Property rights for limited access facilities	KRS 177.250
Notices published by county road engineer	KRS Ch. 424, KRS 178.050
Work on city and subdivision streets	
Contract to maintain subdiv. roads in district	KRS 179.720
Costs of project paid by city, county, or both	KRS 178.010
Responsibilities/options for county	KRS 179.470

Courthouse Construction and Renovation	KRS 26A.160-26A.168, 26A.090, 147A.021
Disaster and Emergency Preparedness	
Appointment of a single director	KRS 39B.020
Duties of local committees	KRS 39E.110
Executive branch requirements	KRS 39B.010
Kentucky Emergency Response Commission	KRS Ch. 39E
Local emergency operations plan	KRS Ch. 39A-39F
Local rescue squad grants and requirements	KRS Ch. 39F
Privileges, duties, responsibilities of local governments	KRS Ch. 39A to 39F
Responsibilities of executive directors	KRS 39B.030
Dog Warden	KRS 258.195
Economic Development Tools	
Kentucky Economic Opportunity Zone Act	KRS 154.23-005 to 154.23-079
Kentucky Rural Economic Development Act (KREDA)	KRS 154.22-010 to 154.22-080
Tax-increment financing	KRS 65.680 to 65.699
Counties with 1 st -class cities finance options	KRS 65.490 to 65.499
Elections	
Costs for ballots and voting machines paid by county	Const, Sct. 147, KRS 117.345
County clerk election responsibilities	
Custody/safe storage of voting machines	KRS 117.135
Arrange for printing of ballots	KRS 117.145
Electronic voting machines authorization	KRS 117.377 to 117.393
Financial disclosure statements by local elected officials	KRS 67.003
Lease/purchase of voting machines by fiscal court	KRS 117.105
State Board of elections reimbursement requirements	KRS 117.345
Voting machine requirements	KRS 117.115
Voting machine specifications	KRS 117.125
Electrical Permits, Licensing of Electricians	KRS 227A.010, 227A.140
Floodplain Management	KRS 151.230
Lawsuits Against Gun Manufacturers	KRS 65.045
Local Corrections	
Health and life safety standards	KRS 441.055
Jail operations/finances	KRS Ch. 441
Juvenile detention care	
Unified Juvenile Code	KRS Ch. 600-645
Detainment of a juvenile	KRS 610.220
Separation from adult detainees	KRS 15A.320
Children <10 years old, provisions	KRS 610.200
Written promise report to court	KRS 610.200
Duration of detention before hearing	KRS 610.265, 610.280
Detention facilities for juveniles	KRS 67.0831 REPEALED
Summons for appearance of custodian and child	KRS 610.040
Peace officer to transport juvenile	KRS 610.110
Bail provisions for juveniles	KRS 610.190
Release of juvenile/voluntary services	KRS 610.255
Juvenile probation officer	

Appointment of probation officer	KRS 605.050
Duties	KRS 605.060
Maintaining/contracting jail	KRS 441.025
Sentence credits for misdemeanors	KRS 441.127
Planning and Zoning	
Control over how land is used by property owners	KRS Ch. 100
Member of a planning unit	KRS 100.113
Planning Units:	
As part of a region	KRS 100.123
Commission training for members	KRS 147A.027
Consolidated local government	KRS 100.137
Cooperation with one or more cities	KRS 100.121
Independent county	KRS 100.117
Interim regulations expiration	KRS 100.201
Land development for subdivisions	KRS 100.273
Planning/siting of cellular towers	KRS 100.985, 100.987, 278.665
Procedures for plan	KRS 100.191, 100.193, 100.197
Method of appt. to planning commission	KRS 100.133
Regulation procedures for enforcing/amending	KRS 100.203, 100.271
Statement of goals/objectives	KRS 100.187
Subdivision regulations	KRS 100.277, 100.303
Subdivisions w/o planning program	KRS 100.273 (2)
Zoning map amendments	KRS 100.2111
Purchase of Development Rights Program	KRS 67A.840-67A.849, 91A.390, 91A.392
Recreation	
City/county park/recreational system	KRS 79.310
Consolidated government merger control of dept.	KRS 97.035
Joint county/city recreation board	KRS 97.010, 97.035
May designate a park board	KRS 97.020
Park board may accept gifts/grants for rec. purposes	KRS 97.040
Park board may issue revenue bonds	KRS 97.055
Provide recreational programs, authority	KRS 67.083, 97.010
Regional Libraries	
Appointed board of trustees	KRS 173.340
Contract for five years	KRS 173.320
Counties containing first-class cities	KRS 173.105
Fiscal court contributions	KRS 173.360
Waste Disposal	
Authority to develop a management system for solid waste generated within its boundaries	KRS 109.011
Counties may contract with one another to regionalize	KRS 109.082
Hazardous waste	KRS 224.40-310
Management of solid wastes by ordinance, contract, or both	KRS 67.083
Pick-up fees	KRS 109.310
State assistance	
Funds to improve/study waste management	KRS 224.43-710-224.43-730

Household hazardous waste education	KRS 224.10-610
Kentucky recycling brokerage authority	KRS 154.12-202
Solid waste revolving fund	KRS 224A.270
Universal collection	
Access to collection system	KRS 224.01-010, 224.43-315
Failure to provide universal system	KRS 224.43-315
Water Supply Plans	KRS 151.114
Liability Insurance	
Insurance for counties with 1 st and 3 rd class cities	KRS 67.185
Insurance for employees against any liability arising during the performance of legal duties	KRS 65.150
Liability may not extend beyond insurance coverage	KRS 67.180, 67.186
Liable only to the extent of the policy limits	KRS 67.186
Purchase of insurance by county except county containing city of first class	
	KRS 67.180
Published Notice	
Consequences of no publication	KRS 424.380
Matters to be published by fiscal court:	
Ad Valorem Taxes	KRS 424.280
Bids	KRS 424.260
County Ordinances	KRS 67.077
Delinquent Taxes	KRS 424.330
Election Ballots	KRS 424.290
Financial Statements	KRS 424.220
Invitations to Bid	KRS 424.360
Local Administrative Regulations	KRS 424.270
Optional Monthly or Quarterly Statements	KRS 424.230
Requirements	KRS 424.120
Responsibility of publication	KRS 424.150
Supplementation of printed notice by broadcast	KRS 424.195
Times/periods of publications; posting of delinquent tax list	KRS 424.130
Purchasing and Contracting	
Adoption of Kentucky Model Procurement Code optional	KRS 45A.343
Bids considered after negotiations with top-ranked firms have begun	KRS 45A.720-725
Contractors to reveal past violations of Kentucky laws	KRS 45A.343
County governments may participate in contracts between state agencies and vendors for the purchase of materials or supplies	KRS 45A.050
County to make newspaper ad for bids before entering into a contract/agreement over \$30,000	KRS 424.260
Dept for Local Government required to inform purchasing agents of interested counties and other local governments of contracts in effect between state agencies and vendors	KRS 45A.050
Kentucky Model Procurement Code	KRS 45A.345-45A.460
Minimum bidding amount does not apply for the purchase	

of wholesale electric power for resale to the ultimate customers of a municipal utility KRS 96.550-96.900

INTERGOVERNMENTAL RELATIONS

Ability to exercise powers in cooperation with other counties, cities, special districts, and the state KRS 67.083

Appropriations From One Local Government to Another KRS 65.157

Area Development Districts

- Authority of Department for Local Government over Area Development Districts KRS 147A.004
- Board of Directors Procedures KRS 147A.060
- Boundaries KRS 147A.050
- Duties/services KRS 147A.080, 147A.090

Interlocal Cooperation Act KRS 65.210 to 65.300

- Appropriate action of those participating KRS 65.240
- Borrowing money for joint agreement KRS 65.270
- Cooperation to influence needs and development KRS 65.220
- ~~Distribution of revenues KRS 65.245~~
- Interlocal agreements approved by Dept. for Local Govt. KRS 65.260
 - Filed with county clerks and Secretary of State KRS 65.290
- Joint agreement provisions KRS 65.250
- Joint housing authorities KRS 80.262
- Joint planning and zoning commissions KRS 100.121

Local

- Cooperation with other counties (in KY and adjoining states) KRS 65.230, 65.240

State Government Agencies

- Department for Local Government
 - Annual training program KRS 147A.025
 - Duties to control local government funds KRS Ch. 65, 68, 131
 - Provides assistance to units of local government KRS 147A.021
- Governmental Services Center KRS 164.3571
- State Local Debt Officer
 - Administrative functions regarding local govt. bonds KRS 66.045, 147A.020
 - Commissioner of the Dept. for Local Govt. KRS 66.011
- State Local Finance Officer
 - Commissioner of Dept. for Local Govt. KRS 68.001
 - Trains local officials in management of public money KRS 68.210 to 68.360

JAILER

Consolidation of the Offices of Sheriff and Jailer

- Authority to consolidate offices of sheriff and jailer Cons, Sec. 105, KRS 71.110

County Jail System

- Charge for work status KRS 439.179
- Housing Class D felons, per diem received KRS 431.215(2)
- Interlocal agreement to provide/use jail facilities KRS 65.210 to 65.300, 441.025
- Money paid directly to jailer KRS 534.045
- Monies appropriated to county jails, requirements KRS 441.206
- Money received from state for state violators KRS 441.206(4)

Reimbursement from county prisoners for expenses incurred	KRS Ch. 441
Revenue for holding prisoners for government units	KRS 441.025, 441.035
Training program, provided by state through	KRS 441.115
Jail Standards and Inspections	
Allow access to inspectors	KRS 441.064
Commissioner, authority to issue jail orders	KRS 441.075
County judge/executive may inspect jail at any reasonable time	KRS 441.045
Fiscal court to prescribe rules, consistent with state laws	KRS 441.045
Report of violations of health and life safety regulations	KRS 441.055
Technical assistance, provided by Dept. of Corrections	KRS 441.055
Jefferson County Jail	
Power to create metro correctional services department	KRS Ch. 67B
Annual inspection by sheriff	KRS 67B.070
Duties/authority of jailers/sheriffs transferred to dept.	KRS 67B.030
Responsibilities and powers of metro dept.	KRS 67B.050
Lexington-Fayette Urban-County Jail	
Urban-County govt. power to create correctional services division	KRS Ch. 67A
Annual inspection by sheriff	KRS 67A.028
Medical Expenses	
Applicable law on health care in county jails	KRS 441.045
Indigent prisoner	KRS 31.120
Penalties and Restrictions	
Denies lawful use of jail	KRS 441.990(1)
Failure to produce record after entry of final judgment	KRS 61.991
Failure to take custody, rule, and charge of jail	KRS 71.990
Incompatible with other county offices	KRS 61.080
Not to hold other state/city officer or employee	KRS 61.080
Vacate office upon acceptance of incompatible position	KRS 61.090
Liability for county property	KRS 67.170
Misfeasance/malfeasance in off, willful neglect of duties	KRS 61.170
Willfully conceals/destroys any record	KRS Ch. 61
Powers and Duties	
Community-Service Related Work	
Community-service-related projects for county prisoner	KRS 441.125
Valid medical excuse	KRS 441.125
Compensation	
Annual salary minimum	KRS 441.245
Court Services	
In county with no jail, jailer serves as bailiff to courts	KRS 71.050
Summonses directed to jailer	KRS 454.140
Deputies	
Appointments/removal made by jailer	KRS 71.060
County w/o jail, not entitled to jail personnel	KRS 71.065
Education/training requirements set by fiscal court	KRS 441.055
Salary	
Same powers and penalties as jailer	KRS 71.060
Duties of a Jailer on Going out of Office	KRS 71.100
Federal, State and City Use of the County Jail	

Expenses of keeping out of state prisoners	KRS 440.260
Receive and confine convicted persons under U.S. law	KRS 441.035
Receive/confine persons by military mandate	KRS 35.055
Receive/confine persons prior to trial	KRS 35.285
Jail Budget	
Keep books of accounts of receipts and disbursements	KRS 441.235
Notification of inadequate budget	KRS 441.215(4)
Provide line item budget to fiscal court by April 1	KRS 441.215(1)
Transfer of funds in budget	KRS 441.215(3)
Keeping the Jail	
Custody, rule, and charge of county jail	KRS 71.020
Death during confinement	KRS 71.040
Sufficient bed clothing for prisoners	KRS 71.030
Preparing Bail Bond	
Prepare bail bond	KRS 30A.060(3)
Treasurer to deposit bonding fees in jail fund	KRS 431.5305
Reports	
Monthly report to the Department of Corrections	KRS 441.105(2)
Quarterly report to fiscal court on condition of jail	KRS 441.105(1)
Responsibility for County Buildings	KRS 67.130
Jail and County Property	KRS 67.170
Jail Canteen	KRS 441.135
Jailer's Residence	KRS 67.130
Transfer of Prisoners	
Circuit judge may order transfer from county jail	KRS 441.520, 441.540
Protection from false imprisonment	KRS 441.530
Receipt of transfer of prisoners	KRS 441.530
Transportation of Prisoners	
Procedures for transportation of prisoners	KRS 441.510
Fiscal court may employ jailer as superintendent of county buildings and grounds	KRS 67.130
If no jail, jailer to serve as bailiff to courts	KRS 71.050
Provide transportation, from jail budget	KRS Ch. 441
Work and Educational Release for Misdemeanants	KRS 439.179
Qualifications	Cons, Sec. 100, 103
Bond, prohibited from being surety	KRS 71.010
Constitutional Oath, prior to taking office	Cons, Sec. 228
Election	Const, Sec. 99
Training for Jailers and Jail Personnel	
Time extensions for training, permitted for illness	KRS 441.115
Training allowance for jailer	KRS 441.115
Training eligibility	KRS 64.5275
Training unit approved by Dept. for Local Govt.	KRS 64.5275
Vacancy	Const, Sec. 152, KRS 63.220
JAILS	
Administrative regulations	501 KAR 3:010- 501 KAR 3:150
Compliance with health/life safety standards	KRS 441.055

Jail operations and finances	KRS Ch. 441
Juvenile detention care	
Bail provisions for juveniles	KRS 610.190
Children <10 years old, provisions	KRS 610.200(7)
Detainment of a juvenile	KRS 610.220
Detention facilities for juveniles	KRS 67.0831
Duration of detention before hearing	KRS 610.265, 610.280
Juvenile probation officer	
Appointment of probation officer	KRS 605.050
Requirements	KRS 605.060
Peace officer to transport juvenile	KRS 610.110 ???
Release of juvenile/voluntary services	KRS 610.255
Separation from adult detainees	KRS 15A.320
Summons for appearance of custodian and child	KRS 610.040
Unified Juvenile Code	KRS Ch. 600-645
Written promise report to court	KRS 610.200
Maintain county jail/contract with other county jail	KRS 441.025
Requirements to house state prisoners	KRS 441.055
Sentencing credits	KRS 441.127

JUSTICE OF THE PEACE/MAGISTRATES

Compensation	
Compensation timetable/restrictions	KRS 64.530(4)
Expense Allowance	KRS 64.530(3)
Maximum compensation	KRS 64.527
Duties	
Accept applications from persons desiring to be appointed a notary public	KRS 423.010-REPEALED
Authority to perform marriages granted by county judge/executive or Governor	KRS 402.050
Election and Term	
Four-year term	Const, Sec. 99
One elected from each district in the county	Const, Sec. 142
Mechanism to change the number of justices	KRS 67.045
Number of justices of the peace in first class counties where justices serve on fiscal court	KRS 67.042
Qualifications	Const, Sec. 100 and 142
Reapportionment	KRS 67.045
Three to eight magisterial districts	Const, Sec. 142

MERGED GOVERNMENT

Charter County Government and Consolidation of Services	
Powers and Duties	
Employee political participation	KRS 67.870
Employee rights protected	KRS 67.865
Power to exercise constitutional/statutory rights	KRS 67.850
Retirement system	KRS 67.875

Service districts	KRS 67.860
State and federal assistance distribution	KRS 67.845
Taxing/licensing construction/maintenance of utilities	KRS 67.855
Responsibilities assumed by new government	KRS 67.840
Submitted to voters, county to provide for consolidation of services	KRS 67.830
City/County Compact	
City annexation of unincorporated territory	KRS 81A.005-81A.010
Cooperative compact between 1 st -class city and county	KRS 79.310-79.330
County provision for staff of the County Board of Health	KRS 212.350
Terms of members on board	KRS 212.380
Creation of a joint city/county library department	KRS 173.105
Creation of a joint city/county parks and recreation system	KRS 97.035
Members terms of:	
Air pollution control board	KRS 77.065, 77.070
Board of adjustments	KRS 100.217
Joint city/county riverport authority	KRS 65.540, 54.570
Local air board	KRS 183.132
Mass transit authority	KRS 96A.040, 96A.070
Metropolitan sewer district	KRS 76.030, 76.040
Planning commission	KRS 100.157
Regional housing authority	KRS 80.450, 80.480
Consolidated Local Government	
Affirmative action plan prepared/implemented by mayor	KRS 67C.119
City/county ordinances to remain in effect for a max of 5 years	KRS 67C.115
Consolidating counties with 1 st -class cities	KRS Ch. 67C
Equal opportunity representation	KRS 67C.117
Presiding officer of legislative council	KRS 67C.103
Urban-County Government	
Corporate dissolution of special districts within the county	KRS 67A.050
Formation	
Plan advertised and submitted to the voters at a general election	KRS 67A.020
Plan effective upon approval of voters	KRS 67A.030
Powers	
Empowered to enact/enforce ordinances	KRS 67A.070
Rights, powers, privileges, immunities, responsibilities	KRS 67.712
Specific for urban-county governments	KRS 67A.060
Voters to merge all units of city and county government in order to facilitate the operation of local government	KRS 67A.010
OATH OF OFFICE	
Constitutional Oath	Const, Section 228
Persons authorized to administer oath	KRS 62.020
When taken	KRS 62.010
OCCUPATIONAL LICENSES	
Ability to levy occupational license tax	

against a savings and loan association	KRS 68.180
Authority to levy	KRS 67.083
Population > 300,000	KRS 68.180
Population >30,000, <300,000	KRS 68.197
Authorized license fees	KRS 160.482 to 160.488
Coal exemption	KRS 143.100
Definitions/Standards	KRS 67.750-67.795
License tax on insurance companies	KRS 91A.080
Limitations on license tax on certain profits	KRS 154.20-250 to 154.20-284
Procedure to implement	KRS 68.197
Provider of multichannel video programming	KRS 136.602
Taxation of	KRS 136.120
Restrictions	KRS 154.20-250 to 154.20-284
Tax credit for license fee	KRS 68.197
OFFICES, INCOMPATIBILITY	KRS 61.080
ORDINANCES	
Amendments	KRS 67.076
Power to enact	KRS 67.083
Procedures	KRS 67.076; 67.077; KRS Ch 424
When state law sets a minimal standard of conduct, county ordinance may set either the same or more stringent standard	KRS 67.083
PROPERTY VALUATION ADMINISTRATOR	
Compensation	
Amount appropriated	KRS 132.590
Annual and Compensatory Time	KRS 132.370
Annual conference for PVAs,	KRS 131.140
Calculation	KRS 132.385, 132.590
Computed by department	KRS 132.590
December compensation	KRS 132.645
Deductions from salary or personal bond	KRS 132.620
Expense Allowance and Training Requirement	
Annual expense allowance	KRS 132.597
Failure to meet training requirement	KRS 132.597
Failure to render required services	KRS 132.620
Recovery of compensation for unauthorized assessment	KRS 132.620
Reduction for acceptance of lists with omissions	KRS 132.240-REPEALED
Reimbursement for business outside of county	KRS 132.460
Retirement and Insurance Benefits	
Eligibility for state programs	KRS 132.370(3)
Kentucky Employees Retirement System	KRS 61.510-61.703
Public employees deferred compensation	KRS 18A.230-18A.350
State life and health insurance	KRS 18A.205
Vacancy	KRS 132.590(1)
Elections and Qualifications	

Campaign contributions, limits	KRS 121.045
Elected, qualifications, and terms	Const, Sections 99 and 100
Eligible for re-election	KRS 132.370
Enters upon duties of office, timetable	KRS 132.370
Personal performance bond	KRS 132.400
Qualifications	Const, Sec. 100
Special examinations following vacant office	KRS 132.380
Accordance with rules of the department	KRS 132.380
Funding of Office and Office Administration	
Allowance and authorized office expenses	KRS 132.590(-)
Approved budget by July 1	KRS 132.590(7)
Biennial budget request for staffing PVA offices	KRS 132.590(6)
City/county government merger, assessment adopted	KRS 132.285
County election years, limits on spending	KRS 132.590(12)
County to pay determined amounts to PVA	KRS 132.590(9)
Deputies	
Exempt from fiscal court compensation review	KRS 65.530(4)
Serve PVA	KRS 132.590(8)
Equipment needed supplied by Revenue Cabinet	KRS 132.605
Financial Control and Audits	
Biennial performance audit, by Revenue Cabinet	KRS 132.140(3)
Non-personnel funds, compliance with county code	KRS 68.005
PVA to maintain bank account to manage local funds	KRS 132.601(2)
Responsibility for locally appropriated funds	KRS 132.601(3)
Fiscal Court to pay for use of assessment	KRS 132.280
Money not expended returned to county	KRS 132.590(11)
Non-personnel expenses remaining retained	KRS 132.601(2)
Office Hours and Space	
Engaged in official duties five days a week	KRS 132.410(3)
Storage for assessment records	KRS 132.410(2)
Penalties and Removal From Office	
Failure or neglect to perform legal duties	KRS 132.990
Failure to produce any record	KRS 61.991
Failure to submit acceptable recapitulation to the Cabinet	KRS 133.040
Emergency assessment	KRS 132.660
Misfeasance	Cons, Sec. 172
Removal from office	KRS 132.370
Appeal of removal from office	KRS 132.370(5), KRS Ch 13B
Ineligibility to serve in office in future	KRS 132.370(8)
Underassessment	KRS 133.250, 134.385
Violation of political campaign contributions restrictions	KRS 121.055, 121.990(3)
Powers and Duties	
Appeals to the County Board of Assessment Appeals	
Appealed decisions to KY Board of Tax Appeals	KRS 49.250 , 133.120
Heard in circuit court of county residing	KRS Ch. 13B, 49.250
Notice to taxpayer of increase in assessment	KRS 132.450(4)
Prohibitions on divulging information	KRS 131.190
PVA to attend all hearings, full disclosure	KRS 132.460

Specify date the board will hear taxpayers	KRS 133.120
Assessment Levels	
Applications for property assessment or reassessment moratorium certificates	KRS 99.595-.605, 132.010, .190
Maintain record of applications	KRS 99.605
Assessment at fair cash value	Cons, Sec. 172, KRS 132.450
Assessment for repair, rehabilitation, restoration	Cons, Sec. 172B
Assessment of agricultural and horticultural land	Cons Sec172A, KRS 132.450-454
Assessment of stocks and bonds at fair cash value	KRS 132.450
PVA assesses all property in county	KRS 132.420
Assessment of taxes on motor vehicles	KRS 132.487(5), 132.285
City Use of County Assessment	
Examine records furnished by public utilities	KRS 132.275
Levy & collection of ad valorem taxes on motor vehicles	KRS 132.487(5)
Payment to PVA for use of assessments	KRS 132.285
County Clerk's Duties With Regard to Tax Assessments	
Provide PVA copy of real property transfers monthly	KRS 132.480
Statements of indebtedness by March 1 yearly	KRS 132.490, 132.500
REPEALED	
Estimate of Assessed Valuation	
Submit official estimate by April 1 to judge/executive	KRS 132.010, 68.245
Fire Protection District Assessment	KRS 75.040
Listing of Property and Valuation	
Administer oath regarding listed real property	KRS 132.440
Agricultural/horticultural assessments, exceptions	KRS 132.450
Assess all property within jurisdiction	KRS 132.220(1)(3)
Duty of all persons to list taxable property	KRS 132.220(1)
Emergency assessments	KRS 132.660
Informality/irregularity does not make tax bill void	KRS 132.650
Intentional discrimination	KRS 132.450
Maintain records of real property, dates of inspections	KRS 132.690(1)
Notification to taxpayer of additional assessment	KRS 132.310(2)
Notification to taxpayer of listing discrepancy	KRS 132.450(4)
PVA to asses personal property and deputy property	KRS 132.470
Property to encourage rehabilitation, exceptions	Cons, Sec. 172B
Review real property claimed as exempt	KRS 132.220(6)(7)
Mobile Homes and Recreational Vehicles	
Personal inspection and investigation of premises	KRS 132.260
Report by Feb. 1 of all mobile homes on premises	KRS 186.655, 132.260
Motor Vehicle Tax	
Centralized ad valorem tax system for all motor vehicles	KRS 132.487
Provide recapitulation of motor vehicles to be assessed	KRS 132.487
Perform duties prescribed by law and Department of Revenue	KRS 132.420
Safe Deposit Boxes	KRS 140.250, 132.420
Taxable Property	
All property not exempt subject to taxation	Cons, Sec. 172
Exempt from taxation	Cons, Sec. 170-171
Exemption adjustments	KRS 132.810

Franchise tax rate	KRS Ch. 136
Intangible property taxable	KRS 132.190
Real property, definition	KRS 132.751
Taxable property	KRS 132.020
Tax Rolls	
Administrative hearing for PVA	KRS 133.040
Appeals board	
Authority to set fair cash value of property	KRS 133.123
Hold public hearings	KRS 133.120
Assessment and amount of taxes due certified to clerk	KRS 133.170, 133.180
Local tax authorities to set tax rates and prepare bills on receipt of certification from clerk	KRS 133.185
Certificates of delinquency filed in county clerk's office	KRS 134.450
Corrections/changes in assessments	KRS 133.130
Correction of erroneous address for delinquent taxes	KRS 134.500
Equalizing assessments and seeking fair cash value	KRS 133.150
File records with judge/exec, officers of special districts, and school district superintendants	KRS 133.040(2)
Inspection period	KRS 133.045(1)
Published notice of inspection period	KRS 133.045(2)
Prepare property tax rolls according to taxing districts	KRS 132.530
Preserve all recapitulations for 7 years after assessment	KRS 133.040(1)
Submit final recapitulation of real property tax roll to Department of Revenue	KRS 133.125
Timberland Assessment	KRS 149.550, 149.560
State official	KRS 132.370(1)
Vacancy	KRS 132.375
ROADS	
Bond issues	
Advertisement for election of bond issues	KRS Ch. 424
Fiscal court issue bonds by statute	KRS 178.170
Referendum in favor of/against bond issued for hard surface roads	KRS 178.170
Requirement for bond prices	KRS 178.170
Use of bonds for construction of hard surface roads	KRS 178.170
Bridges, ferries, and tunnels	
Bonds issued for bridges/tunnels	KRS 181.030
May construct bridges/tunnels over/under any stream	KRS 181.020
Tolls collected to pay off bonds of bridge/tunnel	KRS 181.040
Toll-free once bonds are paid off	KRS 181.050
City and subdivision streets	
Agreement with city to work on city roads	KRS 178.010
Contract with subdivision road district	KRS 179.720
Responsibilities/options	KRS 179.470
Coal haul roads	
30% of LGEA fund spent on coal haul roads	KRS 42.455
May use some or all of funds	KRS 42.455

Allocation of funds	KRS 42.470
Condemnation for road purposes	KRS 416.110, 178.120
Condemn existing road for widening/improvement	KRS 416.110, 178.125
Condemn for right of way	KRS 416.100, 178.110
Failure to compensate/ proper procedures	Const, Section 242
County Road Engineer	
Amt paid to fix private lands from road fund	KRS 179.310
Disagreement on amount to be paid	KRS 178.110
Employ a county road engineer	KRS 179.020
Powers and duties	KRS 179.070
Power to enter private lands subject to overflow	KRS 179.300
County roads system	KRS 178.010
Discontinuance of a road	
Notice of discontinuation	KRS 178.070
Road reverted back to original land owner	
if not maintained or abandoned	KRS 178.116
Due notice for change/creation of roads	KRS Ch. 178
Notice given by county road engineer	KRS Ch. 424, 178.050
Grade crossings	
Approval of RR contracts	KRS 178.365
Maintain bridge or structure	KRS 178.370
Ordering elimination of grade crossing	KRS 178.355
Plans for new RR crossing construction	KRS 178.360
Implied dedication	
55% of property owners must petition fiscal court	
to compel the road into the county road system	KRS 178.400 to 178.425
Limited access highways	
Expedition of limited access facilities	KRS 177.260
May acquire property rights for limited access facilities	KRS 177.250
Plan, designate, establish, etc. limt. Access facilities	KRS 177.230
Road fund aid (State Aid)	Const, Section 157A
Road and bridge aid	
18.3% of revenue allocated by Dept. for Local Government	KRS 179.410
Funds for construction, reconstruction, maintenance	KRS 177.320
Allocation formula	KRS 177.360
Counties w/ unincorporated urban places	KRS 177.369, 177.366
Rural and secondary roads	
22.2% towards maintenance of secondary and rural roads	KRS 177.360, 177.320
SEMI-INDEPENDENT AUTHORITIES AND AGENCIES	
Local Air Boards	
Board members appointed	KRS 183.132
Purpose/powers	KRS 183.133
Airport Financing	
Local:	

	Taxes or general fund appropriations	KRS 183.134
	Bond issue by local government	KRS 183.134
	Local air board borrows on anticipated taxes	KRS 183.135
	Local air board issues revenue bonds	KRS 183.136
	State and Local:	
	Share basis	KRS 183.207
	State loan or grant	KRS 183.764
	Federal, state, and local:	
	Share basis and local	KRS 183.765
	Share basis	KRS 183.762
Transit Authorities		
	Purpose and Powers	KRS 96A.020
	Board Membership	KRS 96A.040
	Officers, Director, Employees	KRS 96A.070
	Bonds	KRS 96A.120-96A.140
Riverport Authorities		
	Creation	KRS 65.520
	Purpose and Powers	KRS 65.530
	Board Membership	KRS 65.540, 65.570
	Funding the Authority	
	Appropriate funds or levy property tax	KRS 65.580
	Borrow on credit	KRS 65.590
	Issue revenue bonds	KRS 65.600
	Damages from overflow	KRS 65.640
Housing Authorities		KRS Ch. 80
	Creation	
	County	KRS 80.320, 80.330-80.610
	City-County Housing Authority	KRS 80.262
	Regional	KRS 80.320
	Legal Effects	KRS 80.264
	Prerequisites	KRS 80.380
	Board Membership	
	County	KRS 80.420
	City-County	KRS 80.266
	Regional	KRS 80.430, 80.440
	Powers	KRS 80.500
	Providing Housing for Low-income Farmers	KRS 80.510, 80.520
	Cooperation Between Authorities	KRS 80.590
Industrial Development Authorities		
	Makeup	KRS 154.50-316
	Purpose, duties, and powers	KRS 154.50-320
	Acquire funds for purchase of property through:	
	Borrowing on credit	KRS 103.200
	Revenue bonds	KRS 154.50-340
	Revenues exempt from taxation	KRS 154.50-343
Industrial Buildings		
	Bond Issue	KRS 103.210
	Terms and conditions	KRS 103.220 to 103.240

Lien of Bondholders		
Default in payment, court to appoint receiver		KRS 103.250
Separate fund for cost, maintenance, etc. of building		KRS 103.260
Acquired county property exempt from taxation		KRS 103.285
Urban Renewal Agencies		
Creation		KRS 99.350
Powers		KRS 99.360
Development plan requirements		KRS 99.370
Written approval of agency for development plan		KRS 99.380
Cooperation by Public Bodies		KRS 99.410
Bonds		KRS 99.430
Exercise of Agency Powers by the County or Housing Authority		KRS 99.490, 99.500
Urban Renewal Projects		KRS 99.550
Workable Program		KRS 99.570
Public Improvements		KRS 58.020
 Prevailing Wages on Public Works Projects > \$250,000 Hourly rate of wages under contract		KRS 337.010 KRS 337.510
Community Improvement District		
Procedures for creating Inclusion of all of the county territory		KRS 65.180 to 65.190 KRS 107.320
Tax		
Collected		KRS 107.350
Voter approval		KRS 107.360
Powers		KRS 107.310 to 107.500
Joint Sewer Agencies		
Alternative to metropolitan sewer district		KRS 76.010
Powers		
Same as metropolitan sewer district		KRS 76.010 to 76.210
Appropriate to local needs of county, city, and sanitation district		KRS 76.232
SHERIFF		
Branch Offices		KRS 67.035
Compensation		
Counties > 70,000 population		
Remaining fees, distribution		KRS 64.350, 64.345
Salary paid out of State Treasury		Cons, Sec. 106, KRS 64.350
Counties < 70,000 population		
Paid from fees/commissions collected		KRS 134.310
Fees and Commissions		
Commission received		KRS 134.290
Court-related duties		
Compensation for attending court		KRS 64.092
Fees		KRS 64.090
Death or incapacity to serve		KRS 64.121
Expense allowance		KRS 70.170

Fees for peace officers, general	KRS 64.060(1)
Remainder of tax funds received	KRS 134.290(1)(2)
Repayment of advance	KRS 64.140
Requests from state agency/state police	KRS 64.090
Service of process to the courts	
Circuit Court	KRS 23A.200
District Court	KRS 24A.170
School taxes, prohibited from profiting off of	KRS 160.500
Transportation of prisoners	KRS 64.070
Monthly expense allowance	
From the state (\$300)	KRS 70.170
Inspecting dance halls/roadhouses	KRS 70.160
Patrolling county roads	KRS 70.150
Personal bonds	KRS 70.020, 134.230
Training units approved by Dept. for Local Govt.	KRS 64.5275
Consolidation of the Offices of Sheriff and Jailer	
Consolidate offices	Cons, Sec. 105
Metropolitan Correctional Service Department	
Annual inspection and report on correctional facilities	KRS 67B.070
Duties transferred to correctional services department	KRS 67B.030
Responsibilities of metro correctional services dept.	KRS 67B.050
Urban-County Government Correctional Services Division	
Annual inspection and report	KRS 67A.028
Deputies and Employees	
Appointment of one or more deputies	KRS 70.030
Authority to perform similar duties as sheriff	KRS 61.035
Bond for faithful discharge of duties	KRS 134.200
Collective bargaining	KRS 70.260 to 70.273
Counties > 70,000 population	
Fiscal court fixes number/compensation of deputies	KRS 64.345(5)
Counties < 70,000 population	
Sheriff fixes number/compensation of deputies	KRS 64.530(4)
Insurance for sheriff employees	KRS 61.405
Kentucky Law Enforcement Foundation Program fund	KRS 70.030, 14.410 to 15.510
Liability	KRS 70.040
Merit boards	KRS 70.260
Nepotism, prohibited	KRS 70.030, 70.260-70.273
Nonsworn clerical, technical, professional, & support personnel	KRS 70.030
Requirement to reside in district (if sheriff chooses so)	KRS 61.300, 350.052
Special deputy, law enforcement and public order	KRS 70.045
Suspension/removal by sheriff	KRS 70.267
Term of deputy	
Continues from sheriff to sheriff	KRS 70.030
Merit boards for examination and promotion	KRS Ch. 70
Removal	KRS 70.260 to 70.273
Training requirement	KRS 70.263
Penalties	
Acceptance of compensation other than public funds	KRS 61.310

Failure to enforce alcohol laws in dry territories	KRS 242.020-242.990, 61.170(2)
Failure to make annual settlement of state taxes with Rev. Cab.	KRS 134.325
Failure to pay tax money to county, extension	KRS 134.300
Failure to record delinquent taxes collected	KRS 134.340
Failure to renew bond required of him	KRS 70.020
Failure to return writ of execution	KRS 426.350
Illegal or neglectful acts	KRS 61.170
Knowingly making false or illegal return on any process	KRS 70.990
Public works/improvements, interest or speculation	KRS 61.230
Refusal to execute process directed by military court	KRS 38.990
Willfully conceals/destroys record, fails to produce record	KRS Ch. 61, 61.991
Willfully violates regular election laws	KRS Ch. 117, 117.995(2)
Failure to permit inspector to witness ballots	KRS 117.275, 117.315, 119.225
Neglect to perform duties	KRS 119.265
Powers and Duties	
Election Duties	
Ineligibility, replacement	KRS 117.035(2)
Member of the county board of elections	KRS 117.035(2)
Appoints election officer, certify elections, etc.	KRS 117.045
Publish/advertise special elections	
Changing county boundaries	KRS 67.030
County road construction tax	KRS 178.240
Local option elections	KRS 242.040
Removal of a county seat	KRS 67.020
Publication-of-legal notice laws	KRS Ch. 424
Vacancies	
General Assembly	KRS 118.730 to 118.750
U.S. House of Representatives	KRS 118.720
Law Enforcement	
Aid in destroying diseased livestock	KRS 246.210
Applications for permit to carry concealed weapon	KRS Ch. 237
Arrest of children escaped from reform institution	KRS 440.060
Arrest of federal violators, military deserters	KRS 35.040
Arrest of owners of gambling property	KRS 528.070
Arrest of those illegal transporting liquor	KRS 242.370
Arrest of those promoting gambling	KRS 528.020, 528.030
Authority to carry concealed weapons	KRS 527.020
Authority to destroy suffering or abandoned animal	KRS 257.100
Authority to make arrests	KRS 431.005
Authority to seize/destroy gambling instruments	KRS 528.100
Centralized criminal history record information system	KRS 17.151
Required to maintain/report data requested	KRS 17.150
Commanding a posse comitatus	KRS 70.060
Cooperation with fingerprinting/identify prisoners	KRS 17.115
Designate certified vehicle inspectors	KRS 186A.115
Enforcement of controlled substance laws	KRS 218A.240
Enforcement of motor vehicle laws	KRS 281.765
Return affidavits to county attorney	KRS 70.150

Enforcement of truck weight limit and size laws	KRS 189.223
Funds from sale of animal of questionable ownership	KRS 253.070
Impound unlicensed dogs	KRS 258.215
Inspection of public places, guidelines	KRS 70.160
Arrest of owners who violate law in presence	KRS 231.130
Issue warrants	KRS 431.015
Jurisdiction when actively pursuing law violator	KRS 431.045
Law enforcement official	KRS Ch. 70
Misdemeanor, may issue citation	KRS 431.015
Power of law enforcement, peace officer	KRS 446.010
Prevention of unlawful prize fight/wrestling match	KRS 229.240
Sell property unlawfully possessing alcohol in dry area	KRS 242.330, 242.360
Seizure and notification of untaxed cigarettes	KRS 138.165
Seizure of automobiles transporting alcohol to dry areas	KRS 242.360
Serve as commanding officer of militia when called on	KRS 37.240, 38.030
Serve subpoenas issued by state parole board	KRS 439.390
Types of offenses	KRS 431.060
Warrantless arrests	KRS 431.005(2)
Violation of military code of justice	KRS 35.035
Miscellaneous Duties	
Act as deputy fire marshal when ordered	KRS 227.230
Attend execution of condemned persons of the county	KRS 431.250
Prevent obstructions to mining surveys	KRS 352.500
Repossess revoked alcoholic beverage licenses	KRS 243.530
Property Custodian	
Countywide jurisdiction	KRS 67.092 , 95.845
Fiscal court to prescribe regulations of property clerk	KRS 67.592
Procedures for holding, disposing, distributing property	KRS 67.594, 500.090
Service to Courts	
Administer the estate of a decedent	KRS 395.390
Attend and keep order in court	KRS 70.140
Attend clerk's office daily to receive any processes	KRS 70.075
Court distribution fund	KRS Ch. 42
Endorse every summons to indicate receipt	KRS 70.076
Execute service of the court	KRS 70.130
Execution of notices/processes that come to him	KRS 70.070
May empower others to execute	KRS 70.050
Required to execute military processes	KRS 38.400
Execution of order of arrest	KRS 70.078
Order of attachment	KRS 70.077
Order of garnishment	KRS 425.501 , 425.506
Party of any civil proceeding, replacement	KRS 454.140, 454.145
Provide security in circuit and district court	KRS 23A.090, 24A.140
Publish notices of abandoned property	KRS 393.110
Return of process, prohibitions	
Defendant not found within county	KRS 70.080
Prevented by force from executing it	KRS 70.079
Service of Process	

Nonresident motorists	KRS 188.030
Nonresident owners/operators of watercraft	KRS 454.270
Transfer of prisoners	KRS 441.030
Writ of possession	KRS 425.046, 425.091
Tax Collection and Investment of Idle Funds	
Advertisement of sale of tax claims	KRS 424.130
Annual settlement with Revenue Cabinet, April 30	KRS 134.325
Certificates of delinquency, filed with clerk after sale	KRS 134.440
Collection of penalties for delinquency	KRS 134.020
Collection of real property taxes	KRS 134.140
Failure to make motor vehicle taxes	KRS 134.148
Final settlement, receipts	KRS 134.300
Investments, general	KRS 66.480
Investment of idle funds	KRS 134.140
Investment of tax dollars, until time of distribution	KRS 134.300, 134.320 , 160.510
Recording of tax bill payments, return to taxpayer	KRS 134.170
Reports/payments to judge/executive	KRS 134.320
Settlement for excess fees, commission, income	KRS 43.070 , 64.810, 134.310
Excess in the 75% of fees allowable for operation	KRS 64.350
Special function taxes collected by sheriff	
2nd Class City Municipal College Support District	KRS 165.175(3)
Area Planning Commission	KRS 147.660(1)
Board of County Drainage Commissioners	KRS 269.050
Board of Education, school tax	KRS 160.500
Community Mental Health Board	KRS 210.480
Drainage, Levee and Reclamation District	KRS 268.420, 268.470
Fire Protection, Volunteer Fire Dept.	KRS 75.040(4)
Fiscal Court, county forest fire protection	KRS 149.580(1)
Fiscal Court, road bond retirement	KRS 178.200(1)
Fiscal Court, special road construction tax	KRS 178.210(1)
Fiscal Court, when requested	KRS 107.350
Flood Control District Directors	KRS 104.670
Hospital District	KRS 216.317
Levee District, Board of Commissioners	KRS 266.150
Petition for Library District	KRS 173.720
Public Health Taxing District	KRS 212.725, 212.755
Referendum on Ambulance Service District	KRS 108.100
Referendum on Library District	KRS 173.470
Sanitation District	KRS 220.360
Sanitation Tax District	KRS 76.278
Subdivision Road District Trustee	KRS 179.720
State & County Property Taxes	KRS 134.020
Watershed Conservancy District, Board	KRS 262.770
Qualifications and Term	
Bond execution prior to taking office	KRS 70.020, 134.230, 134.250
Faithful performance of duties, \$10,000	KRS 70.020
Faithful performance of tax collection duties	KRS 134.230
Fiscal court bond	KRS 134.230

Constitutional oath of office	Cons, Sec. 228
Five Four-year term	Cons, Sec. 99
Qualifications	Cons, Sec. 100
Statutory oath of office	KRS 70.010
Vacancies	KRS 63.220
SPECIAL DISTRICTS	
Judge/executive may abolish/combine districts, with fiscal court approval	KRS 67.715
Detailed annual financial report to fiscal court concerning business and condition	KRS 67.710
Creation of Special Districts	
Taxing Special District	KRS 65.182 to 65.190
Non-taxing Special District	KRS 65.810 to 65.830
Fiscal court to decide on creation of district	KRS 65.182, 65.810
Alternate procedure for consolidated governments	KRS 65.192
Creation of fire protection district	KRS 65.182
Special District Accountability	
Notice of Creation	KRS 65.005
Application of 65.905 provisions only before July 1, 2014 — Transition to reporting requirements of <u>KRS 65A.010 to 65A.090</u>	
Annual Reports, Budgets, and Audits	KRS 65.065
Application only to fiscal periods ending before July 1, 2014 — Transition to requirements of <u>65A.030</u>	
Forms for annual reports supplied to county clerk	KRS 65.070
Application of 65.905 provisions only before July 1, 2014 — Transition to reporting requirements of <u>KRS 65A.010 to 65A.090</u>	
Uniform Financial Information Report	
Contents of report	KRS 65.910
Auditor may prepare report	KRS 65.065, 65.905
Application only to fiscal periods ending before July 1, 2014 — Transition to requirements of <u>65A.030</u>	
Final quarterly report may suffice in some instances	KRS 68.360(2), 65.905
Application of 65.905 provisions only before July 1, 2014 — Transition to reporting requirements of <u>KRS 65A.010 to 65A.090</u>	
Appointment and Removal of District Board Members	KRS 65.008, 65.007
Fiscal Court Involvement	KRS 65.009
Special District Dissolution	
General	KRS 65.166 to 65.176, 65.164
Petition to fiscal court	KRS 65.166
Referendum	KRS 65.170
Districts Without the Power to Tax	
Water Districts	KRS 74.010-74.415
Metropolitan Sewer Water Districts	KRS 76.005-76.210
Metropolitan Sewer Districts	KRS 76.600-76.640
Sewer Construction Subdistricts	KRS 76.241-76.273
Sewer Construction Districts	KRS 76.296-76.420
Air Pollution Control Districts	KRS 77.005-77.320, 77.990

City-County Housing Authority	KRS 80.262-80.610
Mass Transit Authority	KRS 96A.010-96A.230
Urban Services Districts	KRS 108.010-108.075
Nontaxing Solid Waste Management Districts	KRS 109.041(13)
Area Development Districts	KRS 147A.050-147A.140
Industrial Development Authorities	KRS 154.50-301 - 154.50-346
Cooperative Extension Service Districts	KRS 164.605-164.675
Public Road Districts	KRS 184.010-184.300
Soil and Water Conservation Districts	KRS 262.010-262.660
Agriculture Districts	KRS 262.850
Drainage Districts	KRS 267.010-267.990
Community Action Agencies	KRS 273.405-273.453

Districts With the Power to Levy Ad Valorem Taxes

Rescue Squad Taxing Districts	KRS 39f.160-39f.210
Riverport Authority	KRS 65.510-65.650
Fire Protection Districts	KRS 75.010-75.260
Sanitation Districts	KRS 76.274-76.279
Local Tourist and Convention Commission	KRS 91A.345-91A.394
Flood Control Districts	KRS 104.450-104.680
Community Improvement Districts	KRS 107.310-107.500
Ambulance Service Districts	KRS 108.080-108.180
Solid Waste Management Districts	KRS 109.011-109.310
Area Planning Commissions	KRS 147.610- 147.705
Library Districts	KRS 173.450-173.650, 173.710-173.800
Subdivision Road Districts	KRS 179.700-179.735
Local Air Boards	KRS 183.132-183.160
Mental Health- Intellectual Disability Districts	KRS 210.370-210.485
Public Health Districts	KRS 212.720-212.755
Hospital Districts	KRS 216.310-216.361
Sanitation Districts and Construction Subdistricts	KRS 220.010-220.613
Watershed Conservancy Districts	KRS 262.700-262.990
Levee Districts	KRS 266.010-266.990
Drainage, Reclamation, and Levee Districts	KRS 268.010-268.990
Drainage Taxing Districts	KRS 269.100-269.270

Fire Protection Districts

Creation	KRS 75.010-75.022, 75.031-75.180, 75.240-75.260
By fiscal court	KRS 65.182, 75.010
Referendum	KRS 65.192
Conjoin districts	KRS 75.020
Taxation and State Aid	
Worker compensation for volunteer firefighters	KRS 95A.262
Monthly stipend for those disabled in line of duty	KRS 95A.070
Firefighters Foundation Program Fund	KRS 95A.262

Merged departments	KRS 95A.500-95A.560, 95A.262
Board of Trustees	
Seven-member Board	KRS 75.031
Governing body for districts created by referendum	KRS 65.192
Removal	KRS 75.031
Notification of election times for boards	KRS 424.120
Ambulance Service	KRS 75.040
Mutual Aid Agreements	KRS 75.050, 75.060
Installation of Fire Hydrants	KRS 75.080
Law Enforcement Powers of Paid Firefighters	KRS 75.160
Access to Water and Access to Property	KRS 75.180
Actions Against Members of Employees of Districts	
Rules for procedure against employees	KRS 75.130 , 75.140
Volunteers	KRS 337.100
Audits and Legal Advice	
County attorney to advise/represent upon request	KRS 75.250
Annual audit/financial report	KRS 65.065
	For fiscal periods beginning on or after July 1, 2014, the provisions of this section shall no longer apply; instead, the provisions of <u>KRS 65A.010 to 65A.090</u> shall apply.
Subdistricts	KRS 75.015
Hospital Districts	
Counties may form hospital districts	KRS 216.310- 216.317 , 216.320 - 216.361
Creation	KRS 65.182, 216.320
Taxing District	Const, Sct. 157
May be created with ad valorem tax rate of zero	KRS 216.317
Fiscal court approval to raise rate	KRS 216.336
Number of board members	KRS 216.323
Governing Powers	KRS 216.310- 216.317 , 216.320 -216.360
Library Districts	KRS Ch. 173
Creation	KRS 65.182, 173.470
Taxing District	Const, Sct. 157, KRS 173.470
Tax Rate of Library District	KRS 173.470, 173.720, 173.790
District Organization	
Approve recommendations	KRS 173.480, 173.725
Staggered terms of board members	KRS 173.490, 173.730
Duties and Powers of the Board	KRS 173.520, 173.745
Dissolution of Districts	KRS 173.630, 173.800
Soil Conservation	KRS 262.020
Establishment of a District	KRS 262.100
Determining the Boundaries	KRS 262.110
Determined by referendum	KRS 262.120

Appointed Supervisors	KRS 262.160, 262.150
Election of Supervisors	
Nominations	KRS 262.210
Removal for neglect/malfeasance	KRS 262.240
Nature of the District	KRS 262.200
Discontinuance of a District	KRS 262.530, 262.550
Consolidation of Districts	KRS 262.525
Agricultural Districts	
Federal farmland protection funds	KRS 262.850
Establishment of a District	KRS 262.850
Nature of the District	KRS 262.850, 74.177
Watershed Conservancy District	
Conserve water, control flooding/erosion	KRS 262.700
Joint board in more than one soil conservation district	KRS 262.715
Petitions to form watershed district	KRS 262.710
Notice of hearing for establishment of district	KRS 262.720, 262.010(4)
Inclusions/exclusions	KRS 262.705
Additional land not mentioned in petition	KRS 262.720
Referendum to approve	KRS 262.730
Board of Directors' Election	KRS 262.740
Powers of the Board of Directors	KRS 262.745
Assessments	
District's taxes collected by sheriff	KRS 262.770
Adding land to district	KRS 262.780
Withdraw from/form new district	KRS 262.707
Procedure to add/withdraw	KRS 262.715 to 262.735
Water Districts	
Creation	
Approval	KRS 74.012
Created by fiscal court	KRS 65.810
Commissioners	KRS 74.020
Legal Services	KRS 74.030
Superintendent	KRS 74.040
Procedure for Change of Districts	KRS 74.110
Bonds and Assessments	KRS 74.290, 74.370
Surcharge for Purposes of Expansion	KRS 74.395
Federally Financed Projects	KRS 278.023
Planning for Fire Protection	KRS 74.415
Merger	
Merged by Public Service Commission	KRS 74.361
Concurrent action of board of directors of district	KRS 74.363
Resulting board representation	KRS 74.363
Discontinuance	KRS 74.367
Joint Operation of Water Sources	KRS 74.420 to 74.520
Water Project Interest Rate Buy-down Fund	KRS 42.200

Levee Districts	
Creation in counties with less than 200,000 population	KRS 65.182, 266.010
Board to have corporate status	KRS 266.100
Board's Power to Tax	
Power to tax property protected by levee	KRS 266.150
Additional funds	KRS 266.170
Drainage Districts	
Drainage Act of 1912	KRS 65.810, 267.020
Taxes	KRS 267.290
Bonds	KRS 267.320
Discontinuance	KRS 267.570
Drainage Act of 1918	KRS 65.182, 268.020
Election of the Board	KRS 268.160
Taxes	KRS 268.180
Bonds	KRS 268.370
Discontinuance	KRS 268.650
Swampland Improvement Districts	
Fiscal court to acquire land through contract/condemn.	KRS 269.070
Establish taxing district with approval of voters	KRS 269.100
Surface Drainage Districts	KRS 269.270
Water Resources, Activities, and Restrictions	KRS 151.110
Withdrawal of Water	
Permit granted by Division of Water	KRS 151.140
Records of withdrawal by those authorized	KRS 151.160
Violations	KRS 151.990
Plans for Dams and Levees	
Submittal of plans to Division of Water	KRS 151.250
Penalties without permit	KRS 151.990
Kentucky Infrastructure Authority	
Loans for infrastructure enhancement	KRS 224A.011
Loans at or mellow market rates	KRS 224A.111
Grants to supplement loans from revolving fund	KRS 224A.112
2020 Water Service Account	KRS 224A.300-224A.314, 151.601-151.607
Public Health Taxing Districts	
Imposition of Special Ad Valorem Public Health Tax	KRS 212.720, 212.750
Amount not to exceed amount approved by voters	KRS 212.720
Tax included in next county ad valorem levy	KRS 212.725
Public Health Taxing Districts by General Assembly	
Counties with first-class cities excluded	KRS 212.750
Additional tax levied to meet insufficient funds	KRS 212.755
Air Pollution Control Districts	
Declaration of 1st/2nd class city by largest city within county after county resolution that there is need for	

the district	KRS 77.015
City and county public hearings to discuss need	KRS 77.020
Conditions of district	KRS 77.030, 77.035
Resolution sufficient for establishment of district	KRS 77.055
Certified resolution is admissible as evidence	KRS 77.045
Powers	KRS 77.060
Board Members	
Fiscal court members serve without compensation	KRS 77.065
Removal of appointees	KRS 77.070
Recovered expenses	KRS 77.075
Hearing Board	
Removal of members	KRS 77.105
May hold hearing <i>en banc</i>	KRS 77.285
Chair authorized to subpoena witnesses	KRS 77.290
State Oversight	KRS 224.20-130
Sewer Districts	
Joint Metropolitan Sewer Districts	KRS Ch. 76, 76.010
Board Members	KRS 76.030, 76.060
Powers	KRS 76.080
Citizen Appeal Procedures	KRS 76.180
Waste Management Districts	
Formation	
Single counties or groups of counties	KRS 109.115
Creation	
Procedures for establishing tax districts	KRS 65.182-.192
Adopting fiscal court ordinances	KRS 109.041(13)
Districts created before June 17, 1978	KRS 109.190
Board of Directors	
Requirements	KRS 109.115
Removal	KRS 65.007
Powers	
Control of solid waste	KRS 109.041, 109.115
Management of solid waste	KRS 109.041, 109.160
Finance projects with revenue bonds	KRS Ch. 58, 109.041, 109.170
Contract management with other counties	KRS 109.041
Local inspection/enforcement program funding	KRS 68.178, 109.042
Quarterly reports to county/district of facility	KRS 224.43-330
Requirement of residents to use collection system	KRS 109.059
Authority to adopt waste disposal regulations	KRS 109.041, 109.120
Power to levy annual tax	KRS 109.056
Solid Waste Management Plans	
Joint contract specifications/responsibilities	KRS 109.082
Cities may implement portions of plans	KRS 224.43-340, 109.011, 109.260

TAXATION AND REVENUE

Taxes, general

<i>Ad Valorem</i> tax on all property subject to county taxation	KRS 68.090
Ability for cities to designate the collection of their ad valorem taxes to the county	KRS 91A.070 (1)(a)(b)
<i>Ad Valorem</i> tax placed on tax bills by county clerk	KRS 133.220
Prosecution of delinquent ad valorem taxes by county attorney	KRS 134.504
Constitutional Limitations	
Legislative Authorization	
Prohibits General Assembly from levying taxes for the benefit of any county, but allows legislature to pass general laws granting counties the power to “impose and collect license fees on stock used for breeding purposes, on franchises, trades, occupations and professions”	Const, Section 181
Power to impose and collect license, franchise, and occupational taxes, not in conflict with the Constitution or the statutes of the state. (County Home Rule Act)	KRS 67.083
Tax Resolution Must Be Specific	
Every tax resolution passed by the fiscal court must clearly state the purpose of the tax, and may not be used for any other purpose.	Const, Section 180
Taxes Must Be Sufficient to Pay Debts in a Forty-Year Period	
Whenever any county is authorized to contract an indebtedness, the tax must be set at a rate sufficient to pay the debt within 40 years.	Const, Section 159
Property Taxes	
Constitutional Limitations	
Tax rate for counties and taxing districts shall not exceed the rate of 50 cents on the \$100 valuation of property	Const, Section 157
4% tax rate limits by county	KRS 68.245
Statutory Limitations	
Real property must be assessed at 100% of its real market value	Const, Section 172
If rates exceed 4%, the portion exceeding 4% may be recalled by the voters through a petition and referendum	KRS 68.245, 132.017
Special Districts	
Special purpose governmental entity taxing districts subject to compensating tax rate limits	KRS 132.023
Service Districts	
Power to create a service district and to levy taxes in accordance with the level and character of services provided	KRS 67.650
Special Districts with Taxing Power	
Ambulance Service Districts	KRS 108.080-108.180

Area Planning Commissions	KRS 147.610-147.640, 147.660-147.680, 147.705
Community Improvement Districts	KRS 107.310-107.500
Drainage, Reclamation, and Levee Districts	KRS 268.010-268.020, 268.160-268.990
Drainage Taxing Districts	KRS 269.100-269.270
Fire Protection Districts	KRS 75.010-75.022, 75.031-75.180, 75.240-75.260
Fire Protection Subdistricts	KRS 75.015
Flood Control Districts	KRS 104.450-104.680
Hospital Districts	KRS 216.310-216.317, 216.320-216.360
Levee Districts	KRS 266.010-266.990
Library Districts:	
Formed by referendum	KRS 173.450-173.580, New Statute Versions Effective January 1, 2023 173.600-173.650
Formed by petition	KRS 173.710-173.775, New Statute Versions Effective January 1, 2023 173.785-173.800
Local Air Boards	KRS 183.132--183.138, 183.140-183.165
Local Tourist and Convention Commission	KRS 91A.345-91A.394 New Statute Versions Effective January 1, 2023
Mental Health-Individuals with Intellectual Disabilities Districts	KRS 210.370-210.485
Public Health Districts	KRS 212.720-212.725, 212.750-212.755
Rescue Squad Taxing Districts	KRS 39F.160
Riverport Authority	KRS 65.510-65.650
Sanitation Districts and Subdistricts	KRS 220.010-220.577, 220.581- 220.597, 220.601-220.613, 224.18-710 - 224.18-785
Sanitation Tax Districts	KRS 76.274, 76.276-76.279
Solid Waste Management Districts	KRS 109. 011-109.015, 109.082, 224.43-310, 224.43-340, 224.43-345
Subdivision Road Districts	KRS 179.700-179.735
Watershed Conservancy Districts	KRS 262.700-262.785, 262.791, 262.793

Property Subject to Taxation

Property taxes levied on two types of property:

- 1) real property- land, buildings, tangible personal property
- 2) crude oil, tobacco, and other farm products in storage

Real and Personal property located within the state

subject to the county ad valorem property tax rates, unless exempted by Constitution or by statute	KRS 132.190
Agricultural and horticultural land assessed for ad valorem tax purposes according to its value for agricultural and horticultural use	Const, Sct. 172A
Persons 65 and older pay ad valorem taxes only on that portion of their homestead's assessed valuation in excess of \$40,500, except for assessments for special benefits	Const, Sct. 170
Bank Shares Funding Source	KRS 136.500-136.575
Beginning January 1, 2021, all financial institutions shall be subject to the corporation income tax under <u>KRS 141.040</u> and the limited liability entity tax under <u>KRS 141.0401</u> , KRS 136.505 will no longer apply	KRS 136.506
Local Bank Franchise Tax	KRS 136.575
Public Service Corporations	
All public carriers and utility companies must pay taxes to the county in which their operating property is located.	
Bus lines, common carrier truck companies, and taxi companies exempt	KRS 136.120
Watercraft involved in interstate commerce on Kentucky waterways assessed for local purposes by the Revenue Cabinet and the total assessment prorated among the various local govts, to be separately taxed by them	KRS 136.1801-136.1806
Life Insurance Capital	
County in which the principal office of a domestic life insurance company is located may impose a tax of 15 cents on each \$100 of "taxable capital"	KRS 136.320
Distilled Spirits	
Distilled spirits stored in bonded warehouses are taxable by the county, subject to limit of 50 cents per \$100, plus any additional voted tax levies.	KRS 132.160
Agricultural Products	KRS 132.200
Exemptions	KRS 132.200
Unmined Minerals	KRS 132.820
Option Ad Valorem Taxes by the Fiscal Court	
Riverport Authority	KRS 65.580
Courthouse Care and Maintenance	KRS 67.140
Urban Renewal Agency	KRS 99.400
Community Improvement Districts in Counties Containing Cities of > or equal to 3,000	KRS 107.350
Local Air Board	KRS 183.134

Regional Mental Health Program	KRS 210.460
County Health Department	KRS 212.040
District Health Department	KRS 212.910
Joint City-County Health Department in 2 nd -Class Cities	KRS 212.650
Drainage Bonds	KRS 269.080
Assessment	
PVA, procedure and mechanics	KRS 132.370, 131.140
Revaluation/examination	KRS 132.690
Objections to assessed value	
3-member appeals board review	KRS 133.020
Conference with PVA	KRS 133.120
Assessment Procedures	KRS 132.190
Fair assessment value	Const, Section 172; KRS 132.190
Prosecute an appeal to KY Board of Tax Appeals	KRS 133.170
Compensation of deputies and assistants	KRS 132.590
Suitable office for PVA	KRS 132.410
Published property tax roll/inspection	KRS 133.045
Assessment of motor vehicles as part of public service companies	KRS 132.487
Property Assessment and Reassessment Moratoriums	
Moratorium for each piece of certified property may not exceed five years	KRS 99.600

TAX COLLECTION

Real Property Taxes

Fiscal court to designate the county treasurer or some other official to receive the taxes collected by the sheriff each month	KRS 134.300
County judge/executive may grant a brief extension of the deadline for sheriff's monthly settlement	KRS 134.300
Sheriff is collector of taxes — Means of payment — Penalties — Sale of personal property — Compensation of sheriff.	KRS 134.119
Settlement of the sheriff's accounts	KRS 134.192
Counties <70,000, sheriff required to pay annually to the fiscal court any fees, commissions or income which exceed the sum of his or her maximum constitutional salary and reasonable expenses	KRS 134.192
Counties >70,000 sheriff to send all fees to the state treasury at the end of the sheriff's term	KRS 64.350
Sheriff to file a list of uncollectible delinquent taxes	KRS 134.122
Sheriff County Clerks may sell certificates of delinquency	KRS 134.440 , 134.128
To collect delinquent taxes, county attorney must contract with the Revenue Cabinet on an annual basis	KRS 134.504
Names of delinquent taxpayers must may be published in a county city newspaper to aid in collection of overdue taxes	KRS 134.440 , 424.330

Motor Vehicle Taxes

County clerk is the collector of all state, county, city, urban-county, school, and special taxing district ad valorem taxes on motor vehicles registered by him or her	KRS 134.800
These taxes due on or before the earlier of the last day of the month in which the motor vehicle registration is renewed or the last day of the second calendar month following the month in which a vehicle is transferred	KRS 134.810
If tax being declared delinquent is paid within five days, the usual 3 percent charge is waived	KRS 134.810
Clerk receives 4 percent commission for collecting motor vehicle taxes	KRS 134.805
Clerk must report the taxes collected for the preceding month, minus the commission, to the taxing district by the 10 th of each month	KRS 134.815

Commercial Fees and Taxes

County may levy a variety of business and commercial license fees or taxes	Const, Sct. 181, KRS 67.083
Commercial License Fees	
Fees collected by county clerk	KRS 64.012, KRS 137.115
Alcoholic Beverage License Fees	
Fiscal court of each county in which the sale of alcoholic beverage is not prohibited by local option may impose license fees for the privilege of selling alcoholic beverages	KRS Ch. 242
License fee shall not exceed twice the amount of the fees imposed in KRS 243.030 and 243.040 except for the fee for a Sunday distilled spirits and wine retail drink license must not exceed \$300.	
Any amount paid to any city within the county as a license fee for the same privilege for the same year may be credited against the county license tax	
A county shall not issue county licenses or impose fees under this section to any person who holds a city license issued under KRS 243.070.	
County Alcoholic Beverage License Fees	KRS 243.030
County Malt Beverage License Fee	KRS 243.040
Off-Site Waste Management Facility or Solid Waste Landfill License Fees	
In the case of hazardous waste facilities involving land disposal, an annual license fee of up to 5 percent of gross receipts may be levied	KRS 68.178
Mineral Resource Production License Fees	
Fiscal court may impose license fees on the production of mineral resources	KRS 143.100
Occupational License Taxes	
Authority to levy an occupational license tax	KRS 67.083
Population > 300,000	KRS 68.180

Profits, earnings, or distributions of an investment fund qualified under KRS 154.20-250 to 154.20-284 would not be taxable to an individual investor; nor in other cases where the county is prohibited by law from imposing a license tax	KRS 68.180
Population between 30,000 and 300,000	KRS 68.197
Profits, earnings, or distributions of an investment fund qualified under KRS 154.20-250 to 154.20-284 would not be taxable to an individual investor; nor in other cases where the county is prohibited by law from imposing a license tax	KRS 68.197
Persons who pay a license fee to a city within a county that imposes a license fee under (KRS 68.197) may, upon agreement between the city and county, credit the city tax against the county tax.	
License fees imposed by a county on or after July 15, 1986, are subject to a credit of the city license tax against the county license fee	KRS 68.197
Coal severance, processing, sale, use, transportation, and other handling are specifically exempted from the counties' power to levy occupational, license, or other taxes	KRS 143.100
Counties under the provisions of KRS 91A.080 may impose a license tax specifically on insurance companies	
Crediting procedures expired in 2002	KRS 91A.080
Uniform definitions and standardized scheme for businesses in Kentucky to distribute, or apportion, the occupational license fees and net profits taxes owed to each taxing district or local government	KRS 67.750-67.795
Forestry Tax	
County may meet its obligation out of its general funds, or may require each owner of timberland to pay an annual assessment of not more than 3 cents per acre	KRS 149.540
Real Estate Transfer Tax	
Balance of county clerk's 5 percent tax as a fee for collections remitted to county treasurer every three months	KRS 142.050
Voted Levies of Special Taxes	
County may raise revenue for public service programs through ad valorem taxes and occupational license taxes upon approval of its voters	KRS 68.520
Voted taxes are, "in addition to all other taxes otherwise authorized and provided by law."	KRS 68.540
Limits on voted occupational license taxes for public service programs	KRS 68.520
Revenues generated must be in addition to other taxes for the program designated by the ordinance enacting the tax	KRS 65.125
Payments in Lieu of Taxes	

Churchill Downs Authority required to pay to Jefferson County an amount equal to the property taxes it would have paid under private ownership	KRS 58.580
A municipal electric plant board, under KRS 96.550 to 96.900, is required to pay the county annually a tax equivalent derived by formula	KRS 96.820
Local housing authorities and the Kentucky Housing Corporation are permitted to make payments in lieu of taxes to counties within their projects are located, outside a city's limits	KRS 80.190 and 198A.200
Nontax Revenue	
Federal government Aid	
U.S. Forestry Service Timber Revenue Refund Allocation of funds to districts	KRS 149.130
TVA "In Lieu" Payments	KRS 96.895
State Government Aid	
Local Government Economic Assistance Program	
Source of funds for grants:	
1) One-half the tax collected annually on minerals, except coal	KRS 42.450
2) 15% of the coal severance and processing taxes collected annually	KRS 42.4585
Funds allocated according to formula	KRS 42.470
May not use funds for financial administration	KRS 42.455
Job development incentive grant	KRS 42.4588
Local Government Economic Development Fund	KRS 42.4582-42.4595
Local Match Participation Program	KRS 147A.029
County Road Fund Aid	Const, Sct. 157A
Coal Haul Roads	
30% of the Local Government Economic Assistance fund to be spent on coal haul roads	KRS 42.455
70% balance allocated to counties according to formula	KRS 42.470
Counties may use some or all of these funds to build, repair, or maintain county roads	KRS 42.455
Road and Bridge Aid	
Construction, reconstruction, and maintenance of county roads and bridges	KRS 179.410, 177.320
Allocation formula	KRS 177.360
Counties containing unincorporated urban places a share of municipal aid funds	KRS 177.369
Rural and Secondary Roads	KRS 177.320
Motor Truck Registration Fees	
Distribution of fees to counties for county road funds	KRS 47.020
Motor Vehicle Operator's Licenses	KRS 186.535
County General Fund Aid	
Dog Licenses, to meet expenses of dog warden and pound	KRS 258.195

Legal Processes and Instruments Tax	KRS 142.010 and 47.110
Court Revenue Reimbursement	KRS 24A.190 to 24A.193
Volunteer Fire Department Aid	
Merging departments	KRS 95A.500-95A.560
Firefighters Foundation Program fund	KRS 95A.262
Firefighter Incentive Pay	
Salary supplement from FFP fund	KRS 95A.230
Supplement limitations	KRS 95A.25, 95A.260
Police Incentive Pay	
Requirements	KRS 15.440
County to pay the employer contribution to the County Employees Retirement System to cover increased pension retirement costs from the supplement	KRS 15.460, 15.470
Law Enforcement Foundation Program Fund derived from insurance premium surcharge	KRS 136.392
Sheriff and Deputy Incentive Pay	
Sheriff may only receive the allotment if he or she makes less than the maximum salary allowed	Const, Sct. 246
Surface Coal Mining Permit Fee Refunds	KRS 350.139
Election Expense Refund	KRS 117.345
Parks Establishment Aid	KRS 147A.028
Community Flood Damage Abatement Program	KRS 151.550
Wastewater Treatment Assistance	KRS 224A.040
Infrastructure loans/assistance agreements	KRS 224A.080
Jail Construction and Repair Assistance	KRS 441.605-441.990
General Government Operations Revenues	
Excess Fees	
Authorization to collect fees	Const, Sct. 106
Two classifications based on population > or < 70,000	KRS 64.350
In counties <70,000 in population, officer may receive maximum compensation plus office expenses and compensation of deputies and assistants	Const, Sct.246, KRS 64.152, 134.310
Revenue derived from fees in excess of officer's compensation and expenses transferred to the county	KRS 64.152, 134.310
County officials to report earnings for excess income of their offices with the fiscal court	KRS 66.480
Property Income, general authority	KRS 67.080
Court Space Rental	
Circuit and district courts to be held in county courthouse unless otherwise ordered by the Kentucky Supreme Court	KRS 26A.100
Operating and use formula	KRS 26A.115
Courthouse construction and renovation	KRS 26A.160-26A.168, 26A.090, and 147A.021
Filing Fees	KRS 23A.220

Proprietary Income	KRS 67.083
Interest Income	KRS 66.480
Tax Penalties	KRS 134.020
Borrowed Money	
Principal and interest to be repaid from current tax levy	KRS 68.320
Short-term Borrowing Act	KRS 65.7701- 65.7717, 65.7721
Community Foundations	KRS 65.1575

TREASURER

Appointed by county judge/executive	KRS 67.710
Receives county funds, keeps financial records, and reports/disburses county money	KRS 68.020
Selected by fiscal court	KRS 68.010
Powers and duties	KRS 68.020
Liable for warrants in excess of a budget fund	KRS 68.300
Keeping books of accounts of county financial transactions	KRS 68.020
Balance books monthly and prepares report	KRS 68.360
Complete settlement of accounts with fiscal court and the end of each fiscal year	KRS 68.020
File records of approved settlement with county clerk	KRS 68.030
Oversee collection of money due to county	KRS 68.020
Appointed every four years at regular June term of fiscal courts	KRS 68.010
Personal bonds	KRS 68.010