

134.121 Transferees -- Rights and obligations.

- (1) (a) Upon receipt of a written request by a person who pays taxes on behalf of another to be treated as a transferee and verification that the request meets the requirements of KRS 134.119(3)(d) or (e), the sheriff shall issue a certificate of transfer in accordance with the provisions of this section.
 - (b) 1. Any person making a request and having taxes paid on his or her behalf under this section; and
 2. The heirs and assigns of the person;shall be estopped from claiming any irregularity in the tax or any proceedings related to the tax prior to the time of transfer.
- (2) The sheriff shall give a certificate of transfer to the person making the payment. The certificate of transfer shall specify the:
 - (a) Sheriff's name;
 - (b) County where the property is located;
 - (c) Address of the property;
 - (d) Amount paid;
 - (e) Name of the person making the payment;
 - (f) Account the payment was credited to; and
 - (g) Person in whose name the property is listed as of January 1.
- (3) A transferee shall be subrogated to the lien provided for in KRS 134.420, and shall have the same rights and powers of enforcing collection as provided in KRS 134.546(2).
- (4) The holder of a certificate of transfer shall have the certificate of transfer required by subsection (2) of this section entered on the record of encumbrances on real estate of the county in which the certificate was issued. Failure to enter the certificate of transfer shall result in a loss of the lien upon the property, if the property is transferred in good faith and for valuable consideration before recording and without notice of the existence of the certificate of transfer. The county clerk shall charge a fee pursuant to KRS 64.012 for the recording and release of a certificate of transfer.
- (5) When a transferee has acquired a certificate of transfer that is for any reason invalid, the state, county, city, or taxing district that received payment shall reimburse the transferee by paying to him or her the amount of principal, interest, penalties, and costs expended by him or her in the purchase.
- (6) (a) Any person holding a lien upon property covered by a certificate of transfer may, at any time during the life of the certificate if there has been no sale of property for taxes, cancel the certificate by paying to the last recorded owner of the certificate of transfer, or to his or her order, the amount of the certificate and interest, at the tax interest rate established by KRS 131.183 from the date of the certificate.

- (b) If both real and personal property are covered by one (1) certificate of transfer, the holder of a lien on any item of the property may obtain a cancellation of the lien on the certificate of transfer against the property on which he or she has a lien by paying to the last recorded owner of the certificate of transfer, before a tax sale under a certificate of delinquency, the amount applicable to the personal property included in the tax referred to by the certificate of transfer, plus the pro rata part of the face value of the certificate of transfer applicable to the property on which release is desired, plus interest on the amount of the certificate of transfer at the tax interest rate established by KRS 131.183.
- (c) If two (2) or more items of property are included in one (1) certificate of transfer, the transferee may release any item or items. The release shall not affect the lien of the certificate of transfer on the remaining items, but shall be a release only to the extent of the amount of taxes applying to the parcel or parcels released.
- (d) The provisions of law that apply to the rights of the owner of land sold for taxes by the state, county, city, or taxing district shall also apply to the owner's rights under sales of land made to satisfy a certificate of transfer, and the owner of the land or his or her heirs or assigns may redeem the property within the same length of time, and upon the same terms, as are provided by law for redeeming property sold for taxes.

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