

134.122 Transfer of certificates of delinquency by sheriff to clerk.

- (1)
 - (a) The sheriff shall, on April 15 or three (3) months and fifteen (15) days from the date the taxes were due under an alternative collection schedule, file all tax claims on real and personal property remaining in his or her possession with the county clerk, except that in a consolidated local government the sheriff shall have fourteen (14) working days from the required filing date to file the delinquent tax claims with the county clerk.
 - (b) The content of the information provided by the sheriff to the county clerk shall be determined by the department through the promulgation of an administrative regulation.
 - (c) The county clerk shall acknowledge receipt of the tax claims by providing the sheriff with a receipt in the format required by the department.
 - (d) If the sheriff fails to file the tax claims as required by this subsection, the sheriff shall be liable on his or her bond for the aggregate amount of the tax claims not filed with the clerk.
- (2)
 - (a) Upon filing with the county clerk, a real property tax claim shall become a certificate of delinquency and a personal property tax claim shall become a personal property certificate of delinquency, and the department, rather than the sheriff, shall be responsible for the collection of all amounts due in accordance with KRS 134.504.
 - (b) Certificates of delinquency and personal property certificates of delinquency filed with the county clerk are owned by the taxing jurisdictions whose taxes are included as part of the certificate of delinquency or personal property certificate of delinquency.
 - (c) The clerk shall accept payment for certificates of delinquency as provided in KRS 134.126 and 134.127.
 - (d) A certificate of delinquency or personal property certificate of delinquency shall include:
 1. The face amount of the tax due;
 2. The ten percent (10%) penalty as provided in KRS 134.015;
 3. The sheriff's commission and the ten percent (10%) sheriff's add-on as provided in KRS 134.119; and
 4. Any advertising costs incurred by the county as provided in KRS 134.128(5)(c).
 - (e) The certificate of delinquency or personal property certificate of delinquency shall be prima facie evidence that:
 1. The property represented by the certificate of delinquency or personal property certificate of delinquency was subject to the taxes levied thereon, and that the property was assessed as required by law;
 2. The tax claim was valid and correct in all respects; and
 3. The taxes were not paid any time before the establishment of the certificate of delinquency or personal property certificate of delinquency.

- (3) If, in the process of collecting property taxes, the county clerk becomes aware of a new address for a taxpayer, the county clerk shall provide, using a form provided by the department, the information relating to the new address to the property valuation administrator, who shall update his or her records to reflect the new address.

Effective: April 7, 2010

History: Amended 2010 Ky. Acts ch. 75, sec. 4, effective April 7, 2010. -- Created 2009 Ky. Acts ch. 10, sec. 6, effective January 1, 2010.