

**134.549 Sale and conveyance of land obtained by taxing unit through action on certificate of delinquency -- Redemption by taxpayer.**

- (1) After the state, county, and taxing districts obtain real property as authorized by KRS 134.546, the designated agent of the commissioner may advertise and sell at public sale any of the lands, and the commissioner may convey the lands by deed to the purchaser. The commissioner shall, within thirty (30) days from receipt of payment, pay to the county and taxing district the amount of the proceeds due each. The department shall be entitled to an administration fee equal to fifteen percent (15%) of the sale price of the property, which shall be paid into the delinquent tax fund provided for in KRS 134.552.
- (2) The sales shall be advertised by a written or printed notice posted at the courthouse door for fifteen (15) days before the date of sale, and by publication pursuant to KRS Chapter 424, and may in addition be advertised by printed handbills posted for fifteen (15) days before the date of sale in three (3) or more conspicuous places in the taxing districts.
- (3) Any real property acquired by the state, county, and taxing districts pursuant to KRS 134.546 may be redeemed at any time before the commissioner gives a deed to a purchaser, by paying to the county clerk the amount due at the time the property was acquired, plus subsequent costs and interest at the rate of twelve percent (12%) per annum.

**Effective:** January 1, 2010

**History:** Amended and renumbered, 2009 Ky. Acts ch. 10, sec. 28, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 278, effective June 20, 2005. -- Amended 1990 Ky. Acts ch. 27, sec. 13, effective July 13, 1990. -- Amended 1966 Ky. Acts ch. 239, sec. 139. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4149b-9.

**Formerly codified as** KRS 134.510.