REAL PROPERTY TAX DUTIES

OF THE

COUNTY CLERK'S OFFICE

PREPARED BY THE

OFFICE OF PROPERTY VALUATION

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This manual has been prepared by the Office of Property Valuation to serve as a guide to each county clerk's office for their duties with respect to the office's real property duties. Various county clerks have been consulted during the compilation of this manual. Additionally, the officers of the County Clerk's Association have reviewed preliminary drafts for accuracy and completeness. It is hoped that you will find this manual to be a valuable resource for all staff members who deal with real property tax issues.

One note of caution needs to be mentioned. Although the material in this manual has been reviewed extensively for accuracy, it does not supersede the statues that govern the administration of real property taxation. Therefore, if a statute is found to contradict something contained in this manual, the statute needs to be followed.

THE KENTUCKY PROPERTY TAX CALENDAR

The Kentucky property tax calendar provides a general outline of the major statutory due dates for various parts of the property tax assessment and collection cycle. These dates have been established by the Legislature in an attempt to provide for continuity throughout the year across the State as well as to provide for the equitable and timely levy and collection of property taxes. Although the county clerk is not directly involved in the property tax assessment process and the sheriff is the initial collector of property taxes, it is important that personnel in the county clerk's office understand the requirements of the property tax calendar.

Overview of the Tax Calendar

The assessment date of both real and personal property is January 1 of each year. The official name on the property tax bill is the January 1st property owner; however, a tax bill can be sent "in care of" a new owner if the property transfers during the year. Real property owners can list their property with the property valuation administrator between January 1 and March 1, while tangible personal property must be listed between January 1 and May 15.

The preliminary real property assessment totals are scheduled to be submitted by the property valuation administrator to the Office of Property Valuation by the first Monday in April. These totals are evaluated to ensure they meet the fair cash value standards that have been established. If the totals are accepted, the next phase of the property tax calendar may begin. If the totals are rejected, the property valuation administrator will receive specific instructions regarding what must be done to be accepted.

The tax roll inspection period is scheduled to begin on the first Monday in May and continue for thirteen days. The tax roll must be open for six days per week – including Saturdays – and is scheduled to conclude on the third Monday in May. Alternate schedules may have to be used for the inspection period. For example, the inspection period does not have to begin on a Monday; however, the applicable statute does provide that the last day of the inspection period cannot be a Saturday, Sunday or legal holiday.

During the tax roll inspection period, property owners may file assessment appeals in the county clerk's office. The county clerk needs to ensure that the property owner has had a conference with the property valuation administrator and has listed his or her opinion of value for the property in question before accepting the appeal. Taxpayers who have had a conference with the property valuation administrator have until the close of business of the day following the last day of the inspection period to file an appeal.

Within three working days after the close of the inspection period, the county clerk's office is required to provide a summary of all appeals filed to the property valuation administrator. The property valuation administrator then has three more working days to make the necessary changes to the tax roll due to the appeal filings and submit a final summary of the real property assessments to the Office of Property Valuation.

The local board of assessment appeals convenes no earlier than twenty-five and not later than thirty-five calendar days following the conclusion of the tax roll inspection period. If no appeals have been filed, the board meets for only one day to review the assessments of property owned by the property valuation administrator and the deputies in the office. The board meets for no more than five days unless an extension has been granted by the Office of Property Valuation. The clerk or an authorized representative of the clerk's office serves as clerk of the local board of assessment appeals. A separate section of this manual provides additional details of the county clerk's responsibilities in this area.

After the assessments of all property in a county have been finalized and certified by the Office of Property Valuation, local tax rates can be set and tax bills can be prepared and mailed. The property tax calendar provides for delivery of the tax bills to the sheriff by September 15 of each year; however, many counties wait until October 1 or November 1 to mail their tax bills. If tax bills are mailed by October 1, taxpayers have until November 1 to pay their bill with a 2% discount. The face amount of the tax bill is due from November 2 to December 31. In January, a 5% penalty is added to the total amount due and beginning February 1 the penalty increases to 21% of the tax due. On April 15, all unpaid tax bills are transferred from the sheriff's office to the county clerk's office as of the close of business. The county attorney is then responsible for sending out notices to the delinquent taxpayers while the county clerk processes and distributes payments received, advertises the delinquent tax bills and conducts a sale of the delinquencies to third party purchasers. A separate section of this manual will provide a detailed explanation of the county clerk's responsibilities in this area.

A diagram of the property tax calendar is shown on the following page.

KENTUCKY PROPERTY TAX CALENDAR

	REAL ESTATE	PERSONAL PROPERTY
Assessment Date	January 1	January 1
Listing Period	January 1 - March 1	January 1 - May 15
First Recap to Office of Property Valuation	First Monday in April	
Public Inspection of Tax Roll/PVA Conferences	13 Days Beginning First Monday in May (6 days per week, including Saturday)	
Final Recap to Office of Property Valuation	No Later Than 6 Work Days After the Close of Inspection	
Property Valuation Certification	Upon Completion of Action by Department of Revenue	Upon Completion of Action by Department of Revenue
Board of Assessment Appeals	5 Days Beginning 25 to 35 Days After Inspection	
Establishment of Local Property Tax Rates	Within 45 Days of the Department of Revenue's Certification of the County's Property Tax Roll	Within 45 Days of the Department of Revenue's Certification of the County's Property Tax Roll
Tax Bills Delivered to Sheriff	By September 15	By September 15
Pay With Discount	By November 1	By November 1
Pay Without Discount	November 2 - December 31	November 2 - December 31
Tax Bills Delinquent	January 1	January 1
Pay With 5 Percent Penalty	January 1 - January 31	January 1 - January 31
Pay With 10 Percent Penalty and 10 percent Sheriff's add-on fee.	After January 31	After January 31
Transfer of Delinquent Tax Bills from the Sheriff to the County Clerk	April 15 – Sheriff collects tax through the close of business.	April 15 – Sheriff collects tax through the close of business.
County Clerk's Sale of Certificates of Delinquency	July 14 through August 28*	
Sheriff's Settlement	By September 1	

***Counties with delinquent unmined mineral or oil and gas tax bills have an additional 60 day time period to schedule their tax sale.**

PREPARATION OF PROPERTY TAX BILLS

In accordance with KRS 133.220, the county clerk is the local official responsible for the preparation of the property tax bills each year. In most, if not all counties, the county clerk will contract with a vendor or the property valuation administrator to do the actual printing of the tax bills. However, the county clerk continues to be the local official who obtains the official property tax rates from each taxing district. The tax rate information needs to be provided in writing by the appropriate official of the taxing district to the clerk's office. The county clerk should then make sure that the rates have been entered correctly into the computer software program that is used to print the tax bills.

Taxing districts are required by KRS 132.0225 to establish a final tax rate within 45 days of the Department of Revenue's certification of the county's property tax roll. If this deadline is not met, the compensating tax rate for that district is used for that year's property tax bills. A copy of this statute is included in the Appendix of this manual. Additionally, the letter and forms sent to the county clerk by the Office of Property Valuation that can be used to compile each taxing district's rate are shown in the Appendix.

After the tax bills have been prepared, a receipt (Revenue Form 62A385 Sheriff's Official Receipt) which details the total amount of taxes due to each district must be prepared. This is normally done through the computer software that is used to print the tax bills. The receipt should be compared to the tax roll certification totals that are sent to the county clerk's office by the Office of Property Valuation. Any large discrepancies need to be investigated. It is important to verify the accuracy of the receipt since the sheriff will be charged with collecting the amounts shown on the receipt. This receipt is signed by the sheriff and county clerk and entered into the fiscal court order book. Copies of the receipt are distributed according to the Office of Property Valuation's guidelines.

The county clerk must additionally prepare the County Clerk's Claim for Preparing Tax Bills (Revenue Form 62A363) to receive the state's portion of the reimbursement due to the clerk's office for printing the tax bills.

Copies of the Sheriff's Official Receipt and the County Clerk's Claim for Preparing Tax Bills can be found in the appendix of this manual and on the county clerk's website at www.revenue.ky.gov/clerknetwork .

SALES OF DELINQUENT REAL PROPERTY TAX BILLS

The beginning of the county clerk's real property tax collection duties for each year's bills starts when the sheriff completes his collection efforts by transferring the delinquent tax bills to the county clerk as of the close of business on April 15th – or the fifteenth day of the fourth month after the date the taxes were due under an alternative collection schedule. When the transfer of the delinquent tax bills is made, the sheriff and county clerk will need to complete a receipt – Revenue Form 62A358 – which documents the number of bills and the total amount of the delinquencies that the county clerk's office is receiving. This receipt needs to be completed and signed by both the sheriff and county clerk at the time the tax bills are transferred to the county clerk's office.

An issue to keep in mind with the transfer of the delinquent tax bills is the handling of the payments that are postmarked timely but received after the transfer date. KRS 134.119 (3) (a) 2 requires that timely postmarked payments must be accepted and processed for the amount due immediately before the transfer date. Payments of this type can be processed as agreed upon by the sheriff and county clerk, but if there is no agreement in place between the two offices, the sheriff shall accept and process the payments. If the sheriff's office does process these payments, a supplemental receipt – Revenue Form 62A358-S – will need to be completed to update the total number of bills and the total delinquent amount that will be handled by the county clerk's office. As with the original receipt form, both the sheriff and county clerk will need to sign the supplemental receipt form to acknowledge the updated totals. The supplemental receipt shall be prepared within 30 days of the original tax bill transfer date and shall be filed by the county clerk in the clerk's order book.

Copies of both receipt forms are included in the Appendix to this manual and are available on the county clerk's network.

After the bills have been received in the county clerk's office there will be a period of at least 90 days before the county clerk will conduct the tax sale. During this time frame the following activities must occur:

> A list of all certificates of delinquency received from the sheriff must be provided to the Department of Revenue within 30 days of receipt;
>
> The county clerk and Office of Property Valuation must set a tax sale date;
>
> The county attorney is required to mail a 30 day notice to the delinquent taxpayers and – if necessary – another notice within 60 days;
>
> The county clerk will advertise the delinquent real property tax bills at least 30 days but not more than 45 days prior to the tax sale date in both the local newspaper and on a county sponsored website;
>
> The county clerk will register third party purchasers who desire to participate in the delinquent tax sale;

The county attorney must provide to the county clerk a list of certificates of delinquency that are to be excluded from the tax sale at least 10 days but not more than 20 days prior to the sale date; and

The county clerk will process all payments made by delinquent taxpayers prior to the tax sale.

Each of these duties will be discussed in detail in the following sections.

SUBMISSION OF DELINQUENT TAX BILL LISTS

Beginning in April of 2013, the county clerk will be responsible for providing or arranging to provide a list of all certificates of delinquency received from the sheriff to the Department of Revenue. These lists are due to be submitted to the Department by May 15th and need to include the following information:

The property owner's name;
The property's address; and
The parcel number or lot number if available.

It is also desirable to include the tax bill number. Each county's list will then be posted to the Department of Revenue's website by June 1st to provide a central access point for all interested parties.

To assist the clerks in meeting this new requirement, the Department of Revenue has already contacted the various software vendors that provide the collection systems for the county clerks and arranged through them to obtain the delinquent lists in the appropriate electronic format. County clerk offices with in-house computer systems have also been contacted about this new requirement.

This requirement is included in a new statute – KRS 134.131 – and a copy is included in the Appendix to this manual.

Establishment of a Tax Sale Date

KRS 134.128 establishes that all tax sales shall be scheduled at least 90 days but not more than 135 days after the delinquent tax bills have been transferred from the sheriff's office to the county clerk's office. In a county with a normal collection schedule this means a tax sale can be scheduled any business day between July 14th and August 28th. However, county clerks who must sell delinquent oil and gas or unmined mineral tax bills have an additional 60 days to schedule their tax sale. This means the deadline for having a tax sale would be October 27th in those counties.

All tax sale date requests will be processed by the Office of Property Valuation on a "first come first served" basis. Every effort will be made to accommodate the sale date selected by the county clerk, but the tax sales will need to be spread out as evenly as possible throughout the tax sale period. For this reason, it may be necessary to change the initial sale date request submitted by the county clerk. A tax sale date may be requested by calling Tom Crawford at 502-564-7179 or by email at tom.crawford@ky.gov .

After a sale date for a county has been established, the county attorney should be informed so that this information can be included in the notices that must be sent to the delinquent taxpayers. In addition, by working back from the sale date, the advertising deadlines imposed upon the county clerk will then be known.

Mailing of Delinquent Notices

Within 30 days of the delinquent tax bills being transferred to the county clerk's office, the county attorney is required to mail a notice – by regular mail – to the delinquent taxpayer or to the in care of address if the property was sold during the tax year. The information that must be included in the notice by the county attorney is detailed in KRS 134.504. A copy of this statute is included in the Appendix of this manual. The county attorney is required to file in the county clerk's office a list of the names and addresses to which the 30 day notices were mailed along with a certificate attesting that the notices were mailed in accordance with the requirements of the statute.

All 30 day notices returned as undeliverable shall be submitted by the county attorney to the property valuation administrator so that the property valuation administrator can attempt to find a better address. The county attorney must file a list of the returned notices with the county clerk's office.

At least 20 days after mailing the 30 day notice but within 60 days of the delinquent tax bills being transferred to the county clerk's office, the county attorney is required to send a second notice – by regular mail – to delinquent taxpayers whose tax bills remain unpaid. The information that is required to be contained in this notice is similar to the 30 day notice; however, this notice will inform the delinquent taxpayer of the actual tax sale date as well as a statement that informs the delinquent taxpayer that the certificate of delinquency is subject to being purchased by a third party purchaser at the sale. This notice will also advise the delinquent taxpayer that a third party purchaser may impose substantial additional fees to the total amount due. The county attorney must file in the county clerk's office a list of the names and addresses to which a 60 day notice was mailed along with a certificate attesting that the notices were mailed in accordance with the requirements of the statute.

Advertisement of Certificates of Delinquency

KRS 134.128 (5) requires the county clerk to advertise the certificate of delinquency scheduled to be sold at the tax sale at least 30 days but not more than 45 days before the scheduled date. The advertisement must be placed in the local newspaper with the largest paid circulation. The week before the individual certificates of delinquency are advertised a one-half page advertisement must be published. This advertisement must state that a list of the delinquent taxes is available for public inspection in accordance with KRS 424.330 during normal business hours at the business address of the county clerk and on an identified internet web site. The specific address for the county clerk's office, the hours of operation and the Uniform Resource Locator (URL) for the web site must be included in the advertisement. A sample one-half page advertisement is included in the Appendix of this manual. The delinquent tax bills must be listed on the internet web site at least 30 days prior to the tax sale date and updated on no less than a weekly basis.

The week after the half page advertisement appears, the listing of certificates of delinquency and - in a separate section - all personal property certificates of delinquency are published in the local newspaper. The information required to be included in the advertisement is the name of the property owner, the property address, the parcel number or lot number if available and the total amount due. It is also helpful to include the tax bill number in the advertisement; however, it is not legally required. The notice shall also list the date, time and location of the tax sale. Keep in mind that a certificate of delinquency must be advertised in order to be sold.

The cost of placing the advertisements is paid by the county. The total cost of the advertisements is allocated to each certificate of delinquency in accordance with a formula developed by the Office of Property Valuation and will be paid by the person paying the certificate of delinquency. The formula is designed to take into account that a percentage of the certificates of delinquency will remain unpaid after the tax sale. The current advertising formula computations are shown in the Appendix to this manual.

The county clerk's office receives $5.00 for each certificate of delinquency and personal property certificate of delinquency advertised. This fee is also added to the total amount due and is paid by the person paying the delinquent tax bill.

Registration Process for Third Party Purchasers With the Department of Revenue

All third party purchasers who meet any of the following conditions must register with the Department of Revenue before being allowed to participate in a tax sale:

Plans to buy more than 3 certificates of delinquency in any county;
Plans to buy more than 5 certificates of delinquency statewide; or
Plans to invest more than $10,000 statewide in any calendar year.

If a third party purchaser has questions about the registration process at the state level, they can be referred to the Department of Revenue's website – www.revenue.ky.gov. After selecting the "property tax" link, the third party purchaser will be able to obtain the most up to date information about the registration process as well as download an application form.

Once an application has been received and approved, a certificate of registration will be issued to the third party purchaser. These certificates will indicate the date the third party purchaser is eligible to begin purchasing certificates of delinquency in a particular year. A copy of the certificate issued by the Department of Revenue is required to be provided to the county clerk's office when a third party purchaser – who meets the purchase thresholds – registers at the local level.

The Department of Revenue will maintain a list of all approved third party purchasers on its website and on the county clerk's network. This list will also provide information about third party purchasers who are related to each other to help the county clerks prevent related parties from participating in their tax sale.

Registration Process for Third Party Purchasers at the County Clerk's Office

All third party purchasers wishing to participate in a particular county's tax sale must complete a registration form and submit it along with all required fees and deposits to the county clerk's office by the advertised date. A sample registration form is included in the Appendix of this manual. Keep in mind that the purchase thresholds in effect for registration with the Department of Revenue do not apply when registering with the county clerk. The following items need to be submitted to the county clerk's office within 10 days prior to the tax sale date:

The registration form that contains the name and contact information for the third party purchaser;
A copy of the registration certificate issued by the Department of Revenue (if necessary);
The list of priority certificates of delinquency the purchaser intends to acquire (if any);
The list of current year certificates of delinquency the purchaser intends to acquire (if any);
The applicable registration fees; and
All applicable deposit amounts.

Priority Certificates of Delinquency

This list of priority certificates of delinquency is to be clearly marked as such and it needs to include the following information:

The current year's tax bill number;
The name on the tax bill;
The amount due on the certificate of delinquency;
The prior year certificate of delinquency's bill number;
The prior year certificate of delinquency's tax year;
The book and page number where the prior year certificate of delinquency is filed, if applicable;
The account or parcel identification number if used by the county to identify specific properties; and
Upon request of the county clerk, a copy of the prior year certificate of delinquency.

A deposit of 100% of the value of each priority certificate of delinquency is required from the third party purchaser. In accordance with KRS 134.126 (1)(b), the county clerk can specify the form of payment that will be accepted; however, the county clerk cannot require only cash as a method of payment.

Current Year Certificates of Delinquency

The list of current year certificates of delinquency shall be prepared by the third party purchasers in an order and format as required by the county clerk and shall include the following information:

The tax bill number;
The taxpayer name;
The amount due on each certificate of delinquency;
The account or parcel identification number if the county uses that number to identify specific properties; and
The following sworn statement: "I hereby certify that I am not participating in this sale in conjunction with any related person or related entity to obtain any advantage over other potential purchasers at the sale."

A deposit of 25% of the total value of the certificates of delinquency on these lists is required. Again, the county clerk can specify the form of payment that will be accepted; however, the county clerk cannot require only cash as a method of payment.

Registration Fees

A registration fee up to a yearly maximum of $250.00 must be paid by a third party purchaser no matter when a certificate of delinquency is acquired during the year. If a prior year certificate of delinquency is purchased before the current year's tax sale, a registration fee of $10.00 needs to be added to the total due. For certificates of delinquency purchased at the tax sale, a fee of $5.00 for each certificate included on the purchaser's priority list and $10.00 for each certificate included on the purchaser's current year list must be paid at the time the lists are submitted. Whenever the $250.00 maximum has been reached, no further registration fees can be charged until the next calendar year. Therefore, it is important for the county clerk to implement a method to track the amount of registration fees paid by a third party purchaser to both ensure the appropriate amount of fees – up to the $250 maximum – is received and to avoid overcharging a third party purchaser. See page 14 of the manual for a discussion on third party purchases made after the current year's tax sale has been held.

Review of Registration Information and Priority Lists of Certificates

The time period between the registration deadline and the tax sale date should be used to review the lists of priority certificates of delinquency submitted by third party purchasers. The county clerk needs to verify that the registrant actually has a priority right to purchase the listed certificate of delinquency. There will likely be instances where multiple third party purchasers include the same priority certificate of delinquency on their lists. Keep in mind that the purchaser holding the prior year claim for the most recent year is entitled to purchase the current year's certificate of delinquency for the same property. However, if the third party purchaser with the most recent year fails to include the current year certificate of delinquency on his or her list, the priority will transfer to the purchaser with the next most recent year who has included the certificate on his or her priority list.

The county clerk will also use this time period to ensure that each third party purchaser has properly registered with the Department of Revenue. Additionally, if the county clerk has any information that a third party purchaser may be attempting to subvert the fairness of the tax sale all relevant materials need to be forwarded to the county attorney and Department of Revenue for further review. This does not prevent the sale from going forward and does not necessarily prohibit the third party purchaser in question from

participating in the sale. The county clerk will receive specific guidance from the Department of Revenue should this issue arise.

Communication Between the County Clerk and County Attorney

In accordance with KRS 134.504, the county attorney is required to inform delinquent taxpayers in both the 30 day and 60 day notices that they may qualify for an installment payment plan. If the county attorney and delinquent taxpayer agree to a payment plan, the certificate of delinquency in question is eligible to be removed from the tax sale as long as the taxpayer is meeting the requirements of the payment plan. The county attorney is required to provide to the county clerk a list of bills to exclude from the tax sale at least 10 days but not more than 20 days prior to the sale date. This list needs to include certificates of delinquency that are:

1. Under a payment plan with the county attorney on which the payments are current;
2. Involved in litigation initiated by the county attorney or in which the county attorney responds or files an answer; and
3. Involved in bankruptcy litigation in which the county attorney has filed a claim.

The list prepared by the county attorney needs to provide sufficient detail for the county clerk to accurately identify which certificates of delinquency to exclude from the tax sale.

If a taxpayer defaults on a payment plan prior to the tax sale, the county attorney needs to immediately inform the county clerk's office so that the certificate of delinquency can be added to the pool of bills available at the tax sale. The county clerk will determine if the amount paid is applied as a credit against the total due on the certificate of delinquency or if the amount paid is refunded to the taxpayer. If the amount paid is credited against the total due, the remaining balance will be the amount a third party purchaser will have to pay. If a refund is made, then the full amount of the certificate of delinquency will be offered for sale. See the response to question #8 in the "Frequently Asked Questions" section in the Appendix for more information concerning this issue.

Processing of Payments Received Prior to the Tax Sale

Many certificates of delinquency will be paid in the county clerk's office by the taxpayers prior to the tax sale. KRS 134.127 authorizes the county clerk to accept payment from only the following persons/entities: the taxpayer, a person/entity paying on behalf of the taxpayer, any person having a legal or equitable estate, a tenant or lawful occupant of real property, a bailee or person in possession of any personal property; or a person having a mortgage on real property or a security interest in real or personal property. All penalties, sheriff fees and commissions, county clerk fees, county attorney fees, interest and lien recording and release fees need to be collected unless a waiver of all or part of the penalties and fees has been agreed to by the various local officials. Additionally, keep in mind that if the certificate of delinquency is paid within the first 5 business days after being transferred to the county clerk's office, the county attorney's fee is automatically waived by statute. The county clerk is responsible for collecting the proper amount and distributing the amounts due each taxing district and local official by the 10th of the following month.

Process to Follow When a Taxpayer's Check is Returned for Insufficient Funds

If a county clerk has made the decision to accept personal checks from taxpayers, there may be an instance where a check accepted as payment for the amount due on a certificate of delinquency is returned by the bank for insufficient funds. If this happens, the certificate of delinquency that was marked "paid" should **NOT** be reinstated as an unpaid delinquency. It could take quite a bit of time for a check to be returned to the county clerk's office by the bank. During this time the certificate of delinquency would be marked "paid" in the county clerk's office and there could have been a title search done or other review completed that relied upon the record that indicated that certificate of delinquency was paid and the lien represented by that certificate was released. For this reason, the county clerk needs to take the appropriate action to get this check paid. In some instances, the clerk may decide to contact the taxpayer directly to inform them their check was returned. In other cases, it may be necessary to have the county attorney file the necessary legal action against the taxpayer to get the amount due.

Keep in mind that although KRS 134.126 (1) (b) allows the county clerk to accept payment by any commercially acceptable means, the methods of payment can be limited to those that ensure the payment cannot be reversed or nullified due to insufficient funds. A copy of this statute is included in the Appendix of this manual.

Cut off for Payments Prior to the Tax Sale

If a taxpayer's payment has not been received – either in person or via mail delivery – by the advertised start time of the tax sale, the certificate of delinquency is officially eligible to be acquired by a third party purchaser. Any payments tendered by a taxpayer after the tax sale has started cannot be accepted by the county clerk's office. If the certificate of delinquency is purchased by a third party, the taxpayer will have to make payment to that third party purchaser. If the taxpayer's certificate of delinquency was not purchased at the tax sale, the taxpayer can then remit the appropriate amount due to the county clerk's office.

PROCEDURES TO USE FOR THE DELINQUENT PROPERTY TAX SALE

To begin the tax sale, the county clerk will first allocate the requested priority certificates of delinquency to the various purchasers who timely submitted a list. If this will be a lengthy process, the county clerk has the option of assigning the priority certificates of delinquency as soon as practicable after the tax sale.

The remaining certificates of delinquency will be sold in a predetermined lot size. The selection order by registered purchasers is determined by a random drawing on the day of the tax sale. Purchasers shall select lots to purchase in order based on the random drawing from the lowest to the highest number. Registered purchasers who are not present for the random drawing, but show up late, shall be placed at the bottom of the selection list.

The certificates of delinquency shall be sold in the following lot sizes:

> In counties with 500 or fewer certificates of delinquency to be sold, the certificates may be sold in lots of up to 5;
>
> In counties with more than 500 and less than 1,000 certificates of delinquency to be sold, the certificates may be sold in lots of up to 10;
>
> In counties with at least 1,000 and not more than 2,500 certificates of delinquency to be sold, the certificates may be sold in lots of up to 25;
>
> In counties with at least 2,500 and not more than 7,500 certificates of delinquency to be sold, the certificates may be sold in lots of up to 50; and
>
> In counties with more than 7,500 certificates of delinquency to be sold, the certificates may be sold in lots of no more than 50 for the first 4 rounds. For all subsequent rounds, the certificates may be sold in lots not to exceed 2% of the total number of certificates of delinquency included in the pool for sale.

Notwithstanding the lot sizes established above, the county clerk will adjust the lot size to ensure that all purchasers receive an equal - or as near equal as possible - number of certificates in the last round. For example, if the lot size is 10 and there are 7 purchasers and at the beginning of the final round there are only 35 certificates remaining, the county clerk will adjust the lot size to 5 for the final round so that each purchaser will be allowed to participate in the final round.

Purchasers are eligible to select only those certificates of delinquency included on their list of current year certificates of delinquency that have previously been submitted to the county clerk.

A purchaser may withdraw from the tax sale at any time prior to the completion of the sale. If a purchaser acquires less than a full lot of certificates in three consecutive rounds, the purchaser shall be considered to have withdrawn from the sale after the third partial lot purchase. No other purchaser may take the place of the withdrawing purchaser.

The county clerk may impose a reasonable time limit for purchasers to make their selections during each round.

The county clerk shall apply the purchaser's deposit to the total amount due for the certificates of delinquency purchased. The third party purchaser shall pay any additional funds required in the manner determined by the county clerk by the payment deadline established. The total amount due shall include all county clerk's fees for the recording and assignment of each certificate of delinquency. Although some third party purchasers have offered to pay the lien release fee in advance, it is the Department of Revenue's recommendation that the release fee should be paid only when the taxpayer has paid the third party purchaser in full. Any deposit amount remaining after the sale shall be

refunded to the third party purchaser within ten business days after completion of the tax sale.

After the tax sale has been completed, any remaining certificates of delinquency may be purchased at any time by any third party purchaser. However, all third party purchasers must continue to meet the registration requirements of KRS 134.129 and a registration fee of $10.00 per bill purchased up to a limit of $250.00 must be paid to the county clerk if the maximum fee was not reached due to purchases made earlier in the year either prior to or at the tax sale.

Any questions or controversies relating to the tax sale will be addressed by the county clerk.

REFUNDS TO THIRD PARTY PURCHASERS

Refunds to third party purchasers are governed by KRS 134.551. When a certificate of delinquency held by a third party purchaser is unenforceable because:

> It is a duplicate certificate of delinquency;
> The tax liability represented by the certificate of delinquency was paid prior to the purchase of the certificate of delinquency;
> All or a portion of the certificate of delinquency is exonerated;
> The property to which the certificate of delinquency applies was not subject to taxes as a matter of law as certified by the property valuation administrator; or
> It should not have been sold since it met the requirements for inclusion on the list of protected certificates of delinquency provided by the county attorney in accordance with KRS 134.504 (10) (b);

the third party purchaser may apply to the county clerk for refund. The application for refund must include written proof that one of the situations listed above exists. Please refer to the following section for more details regarding refunds of certificates of delinquency that are involved in litigation and may or may not have been included on the protected list prepared by the county attorney.

Upon approval of the refund application, the county clerk is authorized to issue a refund of the amount paid by the third party purchaser. The refund does **NOT** include the lien filing fees and no interest or any additional fees are entitled to be recovered by the third party purchaser.

The amount refunded by the county clerk will be deducted from the amounts distributed to the various taxing districts and local officials on the next monthly collection report.

If the county clerk does not have sufficient funds to make the refund, the clerk may do one of the following:

> Retain the approved refund claim and make the refund as soon as sufficient funds are on hand; or

Provide a signed letter to the person due the refund which includes the amount due from each taxing jurisdiction and fee office. The letter will also direct each taxing jurisdiction and fee office to pay the appropriate amount due to the third party purchaser.

When a refund is made to a third party purchaser, the county clerk shall issue and file a release of the lien on the property that was subject to the certificate of delinquency. A lien release form to use in this situation has been developed and a copy is included in the Appendix of this manual and is also available on the county clerk network. In addition to the release form, the county clerk shall also file the documentation supporting the issuance of a refund and a copy of the refund check or the letter authorizing the refund sent to the third party purchaser. The lien release and supporting documents are filed without a fee. The county clerk shall return the lien release document to the taxpayer and provide a copy to the third party purchaser.

If a refund request made under KRS 134.551 is denied by the county clerk, the third party purchaser may appeal the decision to the Kentucky Board of Tax Appeals.

There is no two year statute of limitation on refunds applied for under the provisions of KRS 134.551.

This statute also outlines the refund process when a certificate of delinquency is declared void by a court due to the irregularity of taxing officers. When a court ruling of this type has been made, the third party purchaser must apply for a refund within one year of the date of the judgment.

A copy of KRS 134.551 is included in the Appendix of this manual for your review.

REFUNDS TO THIRD PARTY PURCHASERS WHEN A CERTIFICATE OF DELINQUENCY IS INVOLVED IN LITIGATION

KRS 134.504 (10) (b) details why a certificate of delinquency would be included on the "protected" list furnished to the county clerk by the county attorney and; therefore, the certificate would not be eligible to be sold to a third party. It is important to note that the statutory language is very specific with regard to the types of litigation that will qualify a certificate of delinquency for inclusion on the protected list. First, if a certificate of delinquency is involved in any type of litigation that has been initiated by the county attorney, then it should be included on the protected list and not sold by the county clerk. A common example of this situation would be when a county attorney initiates a foreclosure action against a previous year's certificate of delinquency that was not acquired by a third party purchaser. If the current year's tax bill for the same property is also not paid, the county attorney should place that delinquency on the protected list since the current year's delinquency can be included in the litigation that has been filed and collection on the amount due can be made through the lawsuit rather than selling the bill to a third party purchaser. If the county attorney fails to include a certificate of delinquency in this type of situation on the protected list and it is sold to a third party purchaser, this would represent a valid reason to make a refund to the third party.

Secondly, if a county attorney has responded to, filed an answer or – in the case of bankruptcy litigation – filed a claim to an action brought by another party, then a certificate of delinquency involved in the litigation needs to be included on the protected list. In some instances, even though a bankruptcy or other litigation may have been filed, the local officials will not have been made aware of the filing – and no answer or claim will have been made – by the time the protected list is due to be prepared by the county attorney. When this is the case, the county clerk is not obligated to issue a refund to the third party purchaser.

If a certificate of delinquency is discharged through a bankruptcy filing, the discharge only releases the owner of the property from being responsible for the liability. The delinquency continues to be attached to the real property in question. When the property is sold at a later date, the certificate of delinquency would still need to be paid as part of the real estate transaction. Therefore, a third party purchaser holding a certificate of delinquency that has been discharged by a bankruptcy filing can still recover their money when the property sells.

Third party purchasers should be encouraged to do their own bankruptcy filing research before purchasing certificates of delinquency at a tax sale. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about bankruptcy filings. Third party purchasers can be directed to the following website to obtain more information about this service: www.pacer.psc.uscourts.gov.

Another issue involves foreclosure actions that have been initiated by a third party purchaser and there are other third party purchasers holding certificates of delinquency as well against the property in question. If an action of this type results in a third party purchaser only receiving a prorated amount for their certificate of delinquency, they are not entitled to a refund from your office for the difference between the amount they received through the foreclosure and the total amount claimed due. Since an action of this type would not have been initiated by the county attorney and there would not be any response or answers filed since the taxing districts would not be a party to the foreclosure action there would have been no reason for the county attorney to include the affected certificate of delinquency on the protected list.

Please do not hesitate to contact the Department of Revenue whenever you have a question about whether or not a third party purchaser is entitled to receive a refund.

PAYMENTS RECEIVED PURSUANT TO A FORECLOSURE ACTION

In accordance with KRS 134.490 and KRS 134.546, third party purchasers can ultimately foreclose against a property owner to collect the amount due on a certificate of delinquency. This type of action is done through the local circuit court and requires the services of the Master Commissioner. Generally, the county clerk's office is not involved in this process until the property has been sold and the proceeds are distributed by the Master Commissioner.

Since a third party purchaser does not have to acquire all of the certificates of delinquency against a property to begin a foreclosure action, the county clerk's office will receive an amount from the Master Commissioner to satisfy the certificates of delinquency that remain on file against the property in question. If the amount is

sufficient to pay all of the certificates of delinquency in their entirety, the county clerk marks the certificates as paid in full and distributes the money to the various taxing districts and local officials in the normal manner.

In some instances, the proceeds from the sale of the property are not sufficient to pay all of the certificates of delinquency in full. When this occurs, the court order may detail how the money received is to be applied to the certificates of delinquency. If there are no instructions in the court order, the county clerk will start with the most recent certificate of delinquency and pay as many certificates in full as possible. Any certificates of delinquency not paid in full are still extinguished since they have gone through the judicial process of the Master Commissioner's sale. Therefore, they should be removed from the delinquency records in the same manner as a paid certificate of delinquency would be.

An example of the process to follow when a Master Commissioner's sale does not generate enough money to pay all of the certificates of delinquency in full is included in the Appendix of this manual. Additionally, examples of actual court orders issued to complete the Master Commissioner's tax sale process are detailed in the Appendix. These court orders specify how the money generated by the Master Commissioner's sale is to be applied and you will note that there is language in the orders that states the liens of the certificates of delinquency are extinguished even if there are not sufficient funds to pay all of the certificates in full.

DIFFICULTY LOCATING A THIRD PARTY PURCHASER

Despite all of the notice requirements now imposed upon third party purchasers, there will continue to be instances where a delinquent taxpayer cannot make contact with the third party who purchased his or her certificate of delinquency. KRS 134.127 (3) (e) 1 details the procedure to be followed when this situation occurs.

The delinquent taxpayer must first send a registered letter to the third party purchaser to the address reflected in the most recent notice received from the third party purchaser or – if no notice has been received – to the address shown in the records of the county clerk. If the letter is returned unclaimed or if the third party purchaser fails to respond in writing within 30 days, the taxpayer can present to the county clerk the certified mail receipt that indicates the letter was mailed to the correct address and the date it was mailed. If the letter was returned, then that document also needs to be presented to the county clerk. The delinquent taxpayer shall attest to the actions taken and an attestation form to use is included in the Appendix of this manual.

Upon acceptance of the documentation and attestation by the county clerk, the delinquent taxpayer may pay the full amount due as reflected in the records of the county clerk plus any applicable interest. The county clerk will then make the necessary lien release in accordance with KRS 134.127(3)(e)2. Revenue Form 62A377 has been developed to document the lien release when this situation occurs and is included in the Appendix of this manual.

The county clerk then deposits the amount paid in an escrow account and the name of the bank in which the money is deposited shall be noted on the certificate of delinquency. The county clerk deducts a $20.00 fee for this service.

A copy of the certificate of delinquency and the corresponding lien release is then mailed by regular mail to the third party purchaser to the address on record.

A copy of KRS 134.127 is included in the Appendix of this manual.

RECORDING FEES ADDED TO CERTIFICATES OF DELINQUENCY

When a delinquent tax bill is transferred from the sheriff to the county clerk, the tax bill becomes a certificate of delinquency and a lien is filed on the property. A $5.00 "Lien On" fee (KRS 64.012 (7)) and a $5.00 "Lien Off" fee (KRS 64.012 (8)) are added to the total due. These fees are applied to every certificate of delinquency and personal property certificate of delinquency. These fees are unrelated to the filing fees associated with third party purchasers.

When certificates of delinquency are sold to third party purchasers, the county clerk's office is required to collect an additional fee of $27.00 for noting the assignment of a certificate of delinquency and recording and indexing the encumbrance. A $1.00 fee is added for mailing the appropriate document to the third party purchaser. The fee to release the encumbrance of the certificate of delinquency when the third party purchaser has been paid is $12.00, plus $1.00 for postage. Although some third party purchasers have offered to pay the release fee in advance, it is the Department of Revenue's recommendation that the release fee should be paid only when the taxpayer has paid the third party purchaser in full.

A copy of KRS 64.012 is included in the Appendix to this manual.

ASSIGNMENT OF A CERTIFICATE OF DELINQUENCY

On occasion, a third party purchaser will assign a certificate of delinquency that has been acquired to another third party purchaser. This is allowable under KRS 134.126; however, the third party purchaser that is obtaining the lien in the assignment will need to meet the State registration requirements that are in place for all third party purchasers who participate in the tax sales. This means if the third party purchaser is obtaining – via an assignment – more than 3 certificates of delinquency in a county or more than 5 certificates of delinquency statewide or is spending more than $10,000 then the third party must be registered with the Department of Revenue and eligible to purchase certificates of delinquency. Proof of registration and the effective date purchases can begin should be provided to the county clerk before any assignment is made. The county clerk shall charge the applicable fee established by KRS 64.012 (33) to note and record the assignment.

PAYMENT AMOUNTS AT VARIOUS STAGES OF THE DELINQUENT TAX COLLECTION PROCESS

The following payment scenarios will illustrate the various amounts due at different phases during the collection process in the county clerk's office. A tax bill with a face amount due of $1,000 will have the following amounts added to it when it is transferred from the sheriff to the county clerk:

Face amount of the tax bill	$1,000.00
10% penalty	100.00
Sheriff's add on fee	110.00
Sheriff's commission*	44.00
Total of Certificate of Delinquency	$1,254.00

*An assumed commission of 4% was applied to $1,100 ($1,000 + $100) to arrive at $44.00. The sheriff's actual commission rates need to be used to arrive at the amount to add to the total due.

Payment Example #1 - This delinquency was transferred to the county clerk's office on April 15, 2013. If it was paid on April 18, 2013, the following amount would be due:

Base amount of certificate of delinquency	$1,254.00
Interest ($1,254.00 x 1%)	12.54
County clerk commission ($1,112.54 x 10%)*	111.25
Lien recording and release fee	10.00
Total amount due on April 18, 2013	$1,387.79

*The county clerk's fee is 10% of the sum of the tax + 10% penalty + interest. The county attorney's fee is waived since the certificate of delinquency was paid within 5 business days of the clerk's receipt of the delinquencies from the sheriff's office.

Payment Example #2 - If the certificate of delinquency is paid on April 30, 2013, the following amount would be due:

Base amount of certificate of delinquency	$1,254.00
Interest ($1,254 x 1%)	12.54
County clerk commission ($1,112.54 x 10%)	111.25
County atty. commission ($1,112.54 x 20%)	222.51
Postage due to county atty. for first notice	1.00
Lien recording and release fee	10.00
Total amount due on April 30, 2013	$1,611.30

Payment Example #3 - If the certificate of delinquency is paid on May 31, 2013, the following amount would be due:

Base amount of certificate of delinquency	$1,254.00
Interest ($1,254 x 2%)	25.08
County clerk commission ($1,125.08 x 10%)	112.51
County atty. commission ($1,125.08 x 20%)	225.02
Postage due to county atty. for first notice	1.00
Lien recording and release fee	10.00
Total amount due on May 31, 2013	$1,627.61

Payment Example #4 - Assuming the certificates of delinquency are advertised on June 15, 2013, if a certificate of delinquency is paid on June 28, 2013, prior to the county clerk's sale, the following amount would be due:

Base amount of certificate of delinquency	$1,254.00
Interest ($1,254 x 3%)	37.62
County clerk commission ($1,137.62 x 10%)	113.76
County atty. commission ($1,137.62 x 20%)	227.52
Postage due for first and second notices	2.00
County clerk's fee	5.00
Assumed advertising cost	10.00
Lien recording and release fee	10.00
Total amount due on June 28, 2013	$1,659.90

Payment Example #5 - Assuming the sale of certificates of delinquency conducted by the county clerk is held on July 18, 2013 and this certificate of delinquency is paid by a third party purchaser; the following amount would be due:

Base amount of certificate of delinquency	$1,254.00
Interest ($1,254 x 4%)	50.16
County clerk commission ($1,150.16 x 10%)	115.02
County atty. commission ($1,150.15 x 20%)	230.03
Postage due for first and second notices	2.00
County clerk's fee	5.00
Assumed advertising cost	10.00
Original lien recording and release fee	10.00
Assignment, recording and indexing fee	28.00
Total amount due on July 18, 2013	$1,704.21

OIL AND GAS AND UNMINED MINERAL PROPERTY TAX BILLS

Oil and gas and unmined mineral property tax assessments are done centrally by the personnel within the Office of Property Valuation. Since this assessment work utilizes information that is obtained from a tax return filed by the property owner or other related interest, the schedule for sending tax bills to the sheriff's office for collection typically runs later than the schedule used for the "regular" county property tax bills. Collections usually begin December 1 for oil and gas assessments and unmined coal property tax bills are typically scheduled to be mailed out in January or February.

County clerks that have to sell delinquent oil and gas or unmined mineral tax bills now have until October 27th to schedule their tax sale – assuming the "regular" tax bills were received from the sheriff's office at the close of business on April 15th. This will allow the county clerk to have one tax sale for all delinquent tax bills.

If a delinquent tax bill(s) is received from the sheriff too late to be included in the scheduled tax sale, that bill(s) can be held over to the following year's tax sale. During that time, the county clerk can accept payment from the property owner, tenant in possession of the property or the mortgage holder. Remember that any delinquency held over must be advertised with the current year certificates of delinquency in order for them to be sold

The county attorney will have to send 30 day and – if necessary – 60 day notices for the delinquent oil and gas or unmined mineral tax bills; however, since these delinquencies are transferred to the county clerk's office later than the "regular" tax bills, these notices will be on a delayed schedule.

ADDITIONAL, SUPPLEMENTAL AND OMITTED TAX BILLS

In addition to the regular property tax bills that are prepared, the county clerk's office is also responsible for the preparation of tax bills which address special situations. The different types of tax bills that may need to be prepared are additional, supplemental and omitted property tax bills. The following sections discuss what each of these bill types are and the procedures to follow when preparing them.

Additional Property Tax Bills

Additional property tax bills are prepared when a taxpayer does not receive a tax bill even though all information about the property was available in the property valuation administrator's office. Regardless of what phase the tax collection schedule is in, a thirty day time period must be offered for each collection period (2% discount, face amount, 5% penalty and 21% penalty).

Any delinquent additional tax bills that were issued by November 1 can continue to be transferred by the sheriff to the county clerk as of the close of business on April 15 since the full collection cycle will have been completed. In all other instances, a delinquent additional bill will be transferred by the sheriff at the close of business on the 15th day of the fourth month after the additional tax bill was due. When a delinquent additional bill is received by the county clerk, if there is at least 90 days before the current year's tax sale, the delinquent additional bill can be included. If it is less than 90 days until the current year's tax sale or if the tax sale for the current year has already been conducted, then the delinquent additional bill will be held over to next year's tax sale.

Supplemental Property Tax Bills

Supplemental property tax bills result from the property assessment appeals process. While an appeal is pending, KRS 133.120(9) entitles a taxpayer to pay property tax on his or her claim of value. When a final decision has been reached for the assessed value, if it is higher than the taxpayer's claim of value, a supplemental tax bill must be prepared. A supplemental tax bill may also have interest added to the total due if it is issued after the regular tax bills have entered the penalty phase of the collection schedule (typically starting in January). The following example will illustrate the proper way to prepare a supplemental tax bill.

Supplemental Tax Bill Example

The property valuation administrator assessed Mr. Smith's house and lot at $150,000. Mr. Smith disagreed with the assessed value and, after having a conference with the property valuation administrator, he filed an appeal in the county clerk's office. Mr. Smith listed a value of $100,000 in his appeal petition. The local board of assessment appeals upheld the property valuation administrator's value and Mr. Smith continued his appeal to the Kentucky Board of Tax Appeals (KBTA). Prior to his hearing before the KBTA, the regular county property tax bills were prepared and Mr. Smith's tax bill was based upon his $100,000 claim of value. In February, the KBTA heard Mr. Smith's appeal and it determined the property should be assessed at $140,000. This decision was not appealed further by Mr. Smith and it became final on March 15th.

Based upon the above information, Mr. Smith must now receive a supplemental property tax bill based upon the $40,000 assessment difference between his claim of value and the final determination made by the KBTA. The appropriate state and local tax rates are applied to the $40,000 assessed value to arrive at the proper amount of tax Mr. Smith must now pay. Additionally, interest at the statutory tax interest rate must be calculated and added to the tax amount. Assuming the tax bill was prepared on March 15th and a tax interest rate of 6%, the interest rate to apply to the tax due is 1.22%. This is calculated by using a daily interest factor of .01643836% (6%/365) and multiplying that factor by 74 days (January 1-March 15).

Supplemental property tax bills are due on the day they are prepared and are subject to a penalty of 21% if they are not paid within thirty days after they become due. Additionally, all delinquent penalties that apply to regular property tax bills will apply to unpaid supplemental tax bills.

Omitted Property Tax Bills

Omitted real property tax bills are prepared when the property valuation administrator has determined that a parcel has been left off of the property tax roll. Omitted property taxes can be levied against a taxpayer for up to five years. The taxpayer must first be notified by the property valuation administrator of the omitted assessment and given an opportunity to appeal the assessed value. When the omitted assessment has been finalized, an omitted property tax bill must be prepared by the county clerk's office.

An omitted property tax bill will consist of tax, penalty and interest. The applicable state and local tax rates must first be used to calculate the tax due for an omitted tax bill. If the property valuation administrator has determined that the omitted assessment was voluntarily listed by the taxpayer, the penalty to apply to the omitted tax bill will be 10% of the tax due. If it has been determined that the assessment was involuntarily listed by the property valuation administrator, the penalty will be 20% of the tax due. Finally, interest at the statutory tax interest rate must be added to the omitted bill. Since the tax interest rate usually fluctuates from year to year, it is likely that different interest rates will have to be used for an omitted bill that covers more than one year. The following example will demonstrate how to properly calculate an omitted property tax bill.

Omitted Property Tax Bill Example

In the spring of 2013, the property valuation administrator discovered a house that was completed in 2010 was not on the tax roll. This house was considered to be omitted beginning with the 2011 assessment year. An omitted assessment notice was prepared and sent to the taxpayer and an omitted assessment of $150,000 was agreed upon. The property valuation administrator considers this omitted assessment to have been involuntarily listed. On May 1, 2013, the county clerk prepared an omitted property tax bill in the following manner.

The property tax rates (expressed as cents per $100 of assessed valuation) in effect for 2011 and 2012 were as follows:

	State	County	School	Total
2011	12.2	12.7	42.7	67.6
2012	12.2	12.6	42.6	67.4

The tax amount due for each year would be calculated in the following manner:

2011 – 150,000 x 67.6 cents per $100 = $1,014.00
2012 – 150,000 x 67.4 cents per $100 = $1,011.00

Since the omitted assessment has been considered to be involuntarily listed, a 20% penalty will be applied against the total tax due for each year. This would result in a penalty of $202.80 for the 2011 tax year ($1,014.00 x 20%) and $202.20 for the 2012 tax year ($1,011.00 x 20%).

The final step is to calculate the interest due for each year. Interest on omitted real property tax bills runs from the time the bill would have been considered to be delinquent had it been issued in the normal manner to the date it is paid. In this example, it will be assumed that the regular tax bills were issued timely each year and would have been considered to be delinquent on the January 1 following their issue date. This would cause interest to begin on January 1, 2012 for the 2011 omitted bill and January 1, 2013 for the 2012 omitted bill. Since the omitted tax bills are being issued on May 1, 2013, interest should be calculated through May 31, 2013, to allow the taxpayer thirty days to pay the bill.

The tax interest rates applied to tax bills for the years in question are as follows:

2012 - 6%
2013 - 6%

2011 Omitted Property Tax Bill

Interest on the 2011 omitted tax bill will run from January 1, 2012 through May 31, 2013 and it is calculated as follows:

2012:	1,014 x 6% =	$60.84
2013:	1,014 x 2.48%* =	$25.15
	Total Interest	$85.99

*The tax interest rate for 2013 is 6%; therefore the daily factor will be 6% ÷ 365 days = .01643836%. January 1-May 31, 2013 is 151 days. The interest rate for this time period is 151 x .01643836% = 2.48%.

The total amount due on the 2011 omitted real property tax bill will be:

Tax	$1,014.00
Penalty	202.80
Interest	85.99
Total	$1,302.79

2012 Omitted Property Tax Bill

Interest on the 2012 omitted tax bill will run from January 1, 2013 through May 31, 2013 and it is calculated as follows:

1,011.00 x 2.48% = 25.07 (See the interest rate calculation explanation in the previous example for the 2.48% interest factor used.)

The total amount due on the 2012 omitted real property tax bill will be:

Tax	$1,011.00
Penalty	202.20
Interest	25.07
Total	$1,238.27

A circular which details the various tax interest rates and provides an example of how to compute omitted property tax bills is prepared by the Department of Revenue each December and distributed to all county clerk offices. A copy of the latest circular is included in the Appendix of this manual.

Transfer of Delinquent Supplemental and Omitted Tax Bills

Supplemental and omitted tax bills are due the date they are prepared and the taxpayer has only 30 days to pay these types of bills without incurring further penalties. Therefore, a delinquent supplemental or omitted property tax bill is eligible to be transferred from the sheriff to the county clerk on the fifteenth day of the fourth month after the initial 30 day

payment period has elapsed. When a delinquent supplemental or omitted bill is received by the county clerk, if there is at least 90 days before the current year's tax sale, these types of delinquencies can be included in the sale. If there are less than 90 days until the current year's tax sale or if the tax sale for the current year has already been conducted, then the delinquent supplemental or omitted tax bills will be held over to next year's tax sale.

PERSONAL PROPERTY TAX BILLS

The county clerk's office will also receive payments on personal property certificates of delinquency. The interest and fees added to these delinquencies are the same as those added to delinquent real estate tax bills. Payments on these types of delinquencies can be included on the appropriate form that is used to report delinquent real property tax payments. Personal property certificates of delinquency are required to be included in the advertisement for certificates of delinquency; however, please keep in mind that these type of bills are not to be offered for sale at the county clerk's tax sale.

FRANCHISE TAX BILL DUTIES

Franchise or public service companies are assessed in Frankfort by a Division within the Department of Revenue. Companies that typically fall into this category include airlines; railroads and utilities. Assessments for these companies can get quite complicated and they can be finalized at any time during the year. This means that the clerk's office will likely receive assessment certifications throughout the year.

When these certifications are received, a franchise property tax bill needs to be generated as soon as possible. Unlike the regular county tax bills, the State portion of franchise bills is prepared and billed directly from the Department of Revenue. Therefore, only local property taxes will appear on a franchise tax bill that is prepared by the clerk's office. The normal real and personal property tax rates for each local taxing district are applied to each assessment certification received and then the bill is delivered to the sheriff's office for mailing and collecting. When a franchise assessment certification is received, thirty days should be allowed for payment of the tax due. If payment is not made within the thirty day time period, a 21% penalty and interest at the tax interest rate is added to the total due.

In some instances, it is necessary to amend a franchise assessment certification. When an amendment increases the original assessment, an additional bill for the difference in the assessed value needs to be prepared. The company will then have two bills to pay. When an amendment decreases the original assessment, if the first bill has been paid, a refund can be made to reduce the total amount paid to reflect the lower assessed value. If the original bill has not been paid, it should be adjusted to reflect the lower assessed value; however, all penalties and interest in effect will continue to apply to the adjusted bill.

Delinquent franchise property tax bills are transferred to the county clerk's office on the 15th day of the fourth month after the initial 30 day time period allowed for payment has expired. When this occurs, the delinquency will be filed in the clerk's office in the same manner as all other county tax bills and it is subject to enforcement collection actions by the county attorney. If there are at least 90 days before the current year's tax sale, these types of delinquencies can be included in the sale. If there are less than 90 days until the

current year's tax sale or if the tax sale for the current year has already been conducted, then the delinquent franchise tax bills can be held over to next year's tax sale.

BILLS FOR TELECOMMUNICATIONS COMPANIES AND DISTILLED SPIRITS

Tangible personal property owned by telecommunications companies and distilled spirits are also assessed centrally by personnel within the Department of Revenue. The assessment certifications will be received by the county clerk's office in the same manner as public service company assessments. However, the tax bills prepared for these assessment categories will follow the standard property tax collection schedule in place for the county's regular property tax bills. If these bills must be issued at a different time than the regular tax bills then thirty days must be allowed for the 2% discount, face amount, 5% penalty and 21% penalty collection periods.

Bills of these types that go delinquent can be transferred from the sheriff to the county clerk on the 15th day of the fourth month after the face amount collection period expires. These delinquencies will be filed by the county clerk in the same manner as all other personal property certificates of delinquency and subject to enforcement collection actions by the county attorney. They are also subject to being advertised in the appropriate manner by the county clerk's office. However, they are not eligible to be included in a tax sale since they represent only personal property.

LOCAL BOARD OF ASSESSMENT APPEAL DUTIES

In accordance with KRS 133.125, the clerk or a member of the clerk's staff is required to serve as the clerk of the local board of assessment appeals each year. This board is comprised of three property owners in the county who are knowledgeable about local real estate values. Property owners who believe their property's assessed value is too high can file an appeal of the assessment after meeting with the property valuation administrator. These appeals are filed in the county clerk's office any time before and no later than one workday following the close of the real property tax roll inspection period. Taxpayers may file an appeal in person or by sending a letter or other written petition to the office. A facsimile or electronic image of a written petition can be accepted by the clerk's office. The appeal must state the reason for the appeal, identify the property for which the appeal is being filed and the taxpayer's opinion of the property's value. The clerk prepares a summary of all appeals filed for the property valuation administrator within three working days after the close of the tax roll inspection period.

At the local board hearings the county clerk, or an authorized deputy, serves as clerk of the board of assessment appeals. The minutes maintained by the clerk shall show the name of the property owner, description of the property, the property valuation administrator's assessment of the property and the change in assessment (if any) made by the board. Copies of the board minutes shall be filed with the property valuation administrator and the Department of Revenue within five days of the adjournment of the board.

The county clerk is required to notify the taxpayer of the local board's decision by certified mail within three working days from the date of the decision. The notice sent should also inform the taxpayer how to appeal to the Kentucky Board of Tax Appeals

(KBTA) if they are dissatisfied with the local board's decision and that any appeal must be filed with the KBTA within thirty days of the local board's decision.

The county clerk must certify to the county judge executive the number of days the local board was in session. The clerk or authorized deputy and each board member are entitled to receive $100 for each day served on the board. One half of the amount due is paid by the county and one half is paid by the State. A reimbursement claim form is provided by the Department of Revenue for the clerk's use to obtain the State's share of the Local Board's cost.

PENALTY WAIVER GUIDELINES

In November of 2009, the Office of Property Valuation updated its guidelines for the waiver of penalty, fees and – in one instance – interest that apply to delinquent property tax bills. These guidelines are included in the Appendix of this manual.

While the tax bills are the responsibility of the sheriff's office to collect, only the sheriff, or an authorized deputy, will be involved in making a penalty waiver decision. After the delinquent tax bills have been transferred to the county clerk's office the county attorney is the local official charged with enforcing the collection of certificates of delinquency and the majority of waiver requests will be initiated by that office. However, the county attorney will likely consult with both the sheriff and county clerk before any final decision is made since fees due to each office are included in the total due on a certificate of delinquency. Included with the guidelines is a form that can be used to document why a waiver was granted. This form includes a signature line for the county clerk, county attorney and sheriff to indicate their agreement with the waiver decision made.

If the local officials are unsure if a waiver should be granted for a particular situation, all documentation can be forwarded to the Office of Property Valuation. After all information has been reviewed, a letter will be sent to both the taxpayer and the local officials detailing the decision made.

APPENDIX

FREQUENTLY ASKED QUESTIONS

1. Does a third party purchaser need a certificate from the Department of Revenue to purchase prior year delinquencies?

   If a third party purchaser plans to acquire more than 3 certificates of delinquency in any county, more than 5 certificates of delinquency statewide or invest more than $10,000 a certificate is needed from the Department of Revenue. This is the case even if a third party purchaser is only interested in purchasing certificates of delinquency from a previous year.

2. The deadline for registering for the tax sale is 10 days prior to the tax sale date. Is the 10 days "calendar" days or "business" days?

   The 10 day time period prior to the tax sale date can be computed as "calendar" days. However, in accordance with KRS 446.030 the date of the sale must be excluded from the computation of the 10 calendar day deadline. For example, if the tax sale date is August 12th, the deadline for third party purchasers to submit all registration documents, fees and deposits would be August 2nd.

3. A third party purchaser only wants to acquire certificates of delinquency on which he or she has a prior year claim. They do not want to participate in the actual tax sale of current year certificates of delinquency. Does this third party purchaser have to be present on the date of the tax sale?

   It is the Department of Revenue's position that a third party purchaser does not have to be present when they are only acquiring certificates of delinquency on which they have a priority claim.

   Keep in mind that the third party purchaser would still have to register with the Department of Revenue if the purchase thresholds are met. Additionally, the registration deadline established by the county clerk would also need to be observed.

4. Unrelated third party purchasers want to use the same representative at the tax sale. Can this be allowed?

   Yes. However, the representative needs to fully disclose who he or she is representing and this should be made public to all participants at the tax sale so that there is no confusion regarding why this representative is making multiple selections during each round of the tax sale.

5. Can the cost of developing the website be included in the advertising expenses that are added to the certificates of delinquency on a pro rata basis?

   The advertising costs that are used to come up with the pro rata amount to add to each certificate of delinquency need to be limited to the one-half page advertisement announcing the tax sale and the actual listing of the delinquent tax bills in the local newspaper.

6. Should certificates of delinquency under payment agreements be advertised?

It is the Department of Revenue's position that all certificates of delinquency and personal property certificates of delinquency are to be advertised. This would include a certificate of delinquency that is under a payment agreement at the time the tax sale advertisement is published. If a taxpayer defaults on his or her payment agreement prior to the tax sale, the certificate of delinquency can be included in the pool of delinquencies available for sale since it has been advertised. If the taxpayer remains current on the payment agreement as of the tax sale date, the certificate of delinquency can be removed from the tax sale. The advertisement of the certificates of delinquency needs to contain language that some certificates may be excluded from the tax sale under the provisions of KRS 134.504 (10) (b). The sample advertisement included in the "Forms" section of the Appendix includes this type of language.

7. Third party purchasers who are related parties both have priority claims against various current year certificates of delinquency. Can they both exercise their priority claims?

It is acceptable to have related third party purchasers exercise their priority claims against current year certificates of delinquency. What is not acceptable is to allow the related parties to both participate in the actual tax sale of current year certificates of delinquency.

8. If a taxpayer defaults on an installment payment plan, what is done with the money that was paid?

The county clerk will decide if the amount received by the county attorney will be credited against the total due or refunded to the taxpayer. Either way the certificate of delinquency will be included in the pool of bills available for purchase at the tax sale. If a credit is applied, the purchase price for the certificate of delinquency will be the amount that remains after applying the payments that were received. If a refund is made, the full amount of the certificate of delinquency will be the purchase price. County clerks will need to consider factors such as the capabilities of their office's collection software system, the amount paid and the percentage the amount paid is to the total amount due when making the decision on how to handle the partial payments. If it is decided that a refund will be made, the county clerk and county attorney need to work out which office will be responsible for issuing the refund.

9. My tax sale is over and now a third party purchaser is interested in purchasing some certificates of delinquency that remain on file in my office. Should a registration fee be charged?

A registration fee should be charged if the maximum fee of $250.00 has not been reached due to purchases made earlier in the calendar year either prior to or at the tax sale. A $10.00 registration fee per certificate of delinquency purchased needs to be charged until the maximum fee has been met.

10. Enforcement action has been taken against a certificate of delinquency and the property has been sold at a Master Commissioner's sale. The proceeds from the sale do not cover the other certificates of delinquency that were not purchased by a third party purchaser and remain on file in the county clerk's office. What is the proper procedure to follow?

    KRS 134.420 (5) states that the property tax lien continues in force until the matter is judicially terminated. The Master Commissioner's sale would represent the judicial termination of the action to enforce the lien contemplated by this statute. Therefore, the lien represented by the certificate of delinquency is extinguished by the Master Commissioner's sale.

    When the proceeds from the sale are insufficient to pay all of the certificates of delinquency in full, the county clerk will start with the most recent certificate of delinquency and pay as many certificates in full as possible. Please refer to the example shown in the Appendix of the process to follow when a master commissioner's sale does not generate enough money to pay all the certificates of delinquency.

PARTIAL PAYMENT CALCULATION EXAMPLE

With county attorneys now required to offer installment payment plans, county clerks will likely have to process partial payments on a more frequent basis. The following example will illustrate how to apply a partial payment to a certificate of delinquency.

Assume the following information:

Tax Amount	$500.00
10% Delinquent Penalty	50.00
Sheriff's Add On Fee	55.00
Sheriff's Commission	22.00
Total of Certificate of Delinquency	$627.00

The county clerk's office must then add interest and fees to the amount due when it is transferred from the sheriff's office to arrive at the grand total due. The first calculation the clerk must do is to compute the interest due. For the first month, the total due would be multiplied by .01 or 1% to determine the amount of interest due. In this example, interest through the end of April would be $6.27 ($627.00 x .01).

After figuring the interest to charge, you can then calculate the county attorney's 20% fee and your office's 10% fee. KRS 134.126 and KRS 134.504 require that these fees be calculated on the amount due each taxing unit. This means that these fees are calculated on the total of the tax, 10% penalty and interest. In this example, the amounts to use would be as follows: $500.00 tax amount, $50.00 penalty and $6.27 in interest for a total of $556.27. Using this amount as the basis for each fee, the county attorney's fee would be $111.25 ($556.27 x 20%) and the county clerk's fee would be $55.63 ($556.27 x 10%).

A summary of the total amounts to charge in this example is as follows:

Tax Amount	$500.00
10% Penalty	50.00
Sheriff's Add On Fee	55.00
Sheriff's Commission	22.00
Interest	6.27
County Attorney Commission	111.25
County Clerk Commission	55.63
Postage Due County Attorney for First Notice	1.00
Lien Recording and Release Fee	10.00
	$811.15

If a taxpayer, under an installment payment agreement made a $200.00 partial payment on the total due, the following procedures need to be followed:

Total Due in First Month	$811.15
Partial Payment in First Month	<200.00>
Amount Due at the End of First Month	$611.15

Detail of amount due at the end of the first month:

Tax Amount	$300.00 ($500.00-$200.00)
10% Penalty	50.00
Sheriff's Add On Fee	55.00
Sheriff's Commission	22.00
Interest	6.27
County Attorney Commission	111.25
County Clerk Commission	55.63
Postage Due County Attorney	1.00
Lien Recording and Release Fee	10.00
Total Due	$611.15

Calculations for the second month:

Interest would be computed as follows:

Remaining Tax Amount	$300.00
10% Penalty	50.00
Sheriff's Add On Fee	55.00
Sheriff's Commission	22.00
Interest	10.54 (6.27+4.27)
County Attorney Commission	112.11 (500+50+10.54)x 20%
County Clerk Commission	56.05 (500+50+10.54)x 10%
Postage Due County Attorney	1.00
Lien Recording and Release Fee	10.00
Total Due for Second Month	$616.70

This process would continue until the partial payments paid off the tax and penalty. At that time, payments would then be applied to the various interest and fee amounts until they are paid in full.

COMPUTATION TO DETERMINE ADVERTISING COSTS

TO ADD TO CERTIFICATES OF DELINQUENCY

The cost incurred for advertising the certificates of delinquency can be added to each certificate on a pro-rata basis. In accordance with KRS 134.128 (5)(c), a formula that takes into account that a percentage of the delinquent tax claims will remain unpaid shall be developed by the Department of Revenue for use by the county clerk in allocating the advertising costs among each certificate of delinquency. A statewide survey of county clerk's offices indicated that just over 45% of the 2011 delinquent tax bills received from the sheriff remained unpaid in October of 2012. Therefore, the factor to apply to the advertising costs for the 2012 certificates of delinquency will remain at 45%. The formula to use is as follows:

Step 1 – Total Advertising Costs Incurred divided by the Number of Certificates of Delinquency.

Step 2 – The result in Step 1 is then multiplied by 1.45 to increase the amount by 45%.

Step 3 – The amount arrived at in Step 2 can then be rounded up to the next even dollar.

The following example will illustrate the use of the above formula. If it costs $4,250 to advertise 650 certificates of delinquency, the advertising cost that can be added to each certificate is computed as follows:

Step 1 - $4,250 / 650 = $6.54

Step 2 - $6.54 x 1.45 = $9.48

Step 3 - $9.48 can then be rounded up to $10.00

Therefore, $10.00 would be the appropriate advertising fee to add to each certificate of delinquency in this example.

APPLICATION OF PROCEEDS FROM MASTER COMMISSIONER'S SALE WHEN ALL CERTIFICATES OF DELINQUENCY CANNOT BE PAID IN FULL

In this example, a third party purchaser acquired certificates of delinquency for 2010 and 2011; however, certificates of delinquency from 2008 and 2009 remain on file in the county clerk's office. The third party purchaser elects to enforce his or her lien through a Master Commissioner's sale. After expenses and payments to the third party purchaser, $2,000 is received by the county clerk for the 2008 and 2009 certificates of delinquency in March of 2013. The total amount due for the 2009 certificate of delinquency is $1,417.78. The total due on the 2008 certificate of delinquency is $1,652.21. The following illustration will detail the process the county clerk's office will use to properly account for the payment received.

The amount received is first applied to the most recent certificate of delinquency – 2009 in this example. Since the amount received exceeds the total due on this certificate of delinquency it can be paid in full in the normal manner.

After paying the 2009 certificate of delinquency in full a total of $582.22 ($2,000 - $1,417.78) remains to be applied to the 2008 certificate of delinquency. The breakdown of the 2008 certificate of delinquency is as follows:

State	$125.00
County	90.00
School	400.00
Library	75.00
Extension	50.00
Soil	35.00
Total Tax	$775.00
10% Penalty	77.50
Interest	409.20*
Co. Atty	252.34
Co. Clerk	126.17
Lien Fee	10.00
Postage	2.00
Total Due	$1,652.21

*Assumes the 2008 delinquent tax bill was sold by the sheriff in April of 2009. In this example the payment from the Master Commissioner was received in March of 2013. Therefore, 48 months worth of interest has been added to the total due.

The amount remaining to apply to the 2008 certificate of delinquency ($582.22) represents 35.24% of the total amount (582.22 / 1,652.21). Therefore, each component of the 2008 certificate of delinquency needs to be multiplied by .3524.

	Original Amount	Factor	Prorated Amount
State	125.00	.3524	44.05
County	90.00	.3524	31.72
School	400.00	.3524	140.96
Library	75.00	.3524	26.43
Extension	50.00	.3524	17.62
Soil	35.00	.3524	12.33
Total Tax	775.00		273.11
10% Penalty	77.50	.3524	27.31
Interest	409.20	.3524	144.20
Co. Atty	252.34	.3524	88.92
Co. Clerk	126.17	.3524	44.46
Lien Fee	10.00	.3524	3.52
Postage	2.00	.3524	.70
Total Due	1,652.21		582.22

PENALTY WAIVER GUIDELINES

Commonwealth of Kentucky
Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
501 High Street Post Office Box 1202
Frankfort KY 40602-1202

MEMORANDUM

To: Kentucky Sheriffs
Kentucky County Attorneys
Kentucky County Clerks
Kentucky Property Valuation Administrators

From: David L Gordon
Executive Director, Office of Property Valuation

Date: 12 November 2009

RE: Guidance for the Waiver of Penalties and Interest on Real and Personal Property

** ** ** **

The Kentucky Department of Revenue ("Department") has developed the following guidance to allow the county attorneys under contract with the Department, sheriffs, and county clerks, to provide for the waiver of penalties and, in one instance, interest at the local level as the agent for the Department. KRS 131.140(2) The county attorneys acting under contract with the Department, sheriffs, and county clerks are allowed to waive penalties and interest, when the waiver will facilitate the collection of the delinquent tax bill and further, to prevent any injustice to the taxpayer. In light of the fact that the local official will be more familiar with the taxpayer and his or her circumstance, each waiver of penalties and interest reviewed by the local official should be done on a case-by-case basis, with each taxpayer's circumstance being reviewed independently.

KRS 133.220 requires the county clerk to prepare for the use of the sheriff or collector a correct tax bill for each taxpayer in the county whose property has been assessed and whose valuation is included in the certification provided in KRS 133.180. Unfortunately, errors can occur on a tax bill, some of which are beyond the control of the taxpayer, which can result in the failure of the taxpayer not receiving a notice of tax due.

KRS 131.175 allows for the waiver of penalties when it is shown that the failure to pay is due to "reasonable cause". Though KRS 131.175 specifically does not allow for the waiver of interest, KRS 131.081(6) does allow for the waiver of interest when it is shown that the taxpayer has relied on written advice from the Department, which would include written advice from a local official. Waiver of penalties and interest should only be granted as a matter of settlement and for the purpose of facilitating the collection of

the tax, as allowed by KRS 131.030(3). Further, no authority is provided by the Kentucky General Assembly to reduce the amount of tax due, unless there is a clerical, mathematical or procedural error in an assessment or any duplication of an assessment and that error has been reviewed and approved by the Department. KRS 133.110.

The sheriff may waive the penalties and interest that have been added when the tax bill is payable to the sheriff's office whenever reasonable cause has been demonstrated. If a waiver of a penalty and interest on a property tax bill is granted after the tax bill is transferred to the county clerks' office, each of the local officials affected by the waiver of the penalties and interest must sign the form.

The Department encourages the local officials to communicate and participate with each other in the decision to waive any penalty and interest related to this memorandum

I. GUIDELINES FOR WAIVER OF PENALTY AND INTEREST

KRS 131.175 allows for the waiver of penalties when there is shown "reasonable cause". KRS 131.010(9) defines reasonable cause as an event, happening, circumstance entirely beyond the knowledge or control of a taxpayer who has exercised due care and prudence in the filing of a return or report or the payment of monies due the Department pursuant to law or administrative regulation.

The waiver of interest can only occur when the taxpayer has shown that he or she has relied on erroneous written advice from the Department, which includes erroneous written advice from a local official. KRS 131.081(6)

A taxpayer's demonstration of reasonable cause relieves the taxpayer of paying a penalty and interest because payment would be unfair to the taxpayer in light of the circumstances surrounding the nonpayment of tax. A review by the local official of the circumstance provided by the taxpayer should be done on a case-by-case basis, with each taxpayer's circumstance being reviewed independently.

103 KAR 1:040 enumerate the circumstances constituting reasonable cause, which are as follows:

1. The taxpayer has relied on erroneous written advice from the Department, which would include erroneous written advice from a local official;

2. Death or serious illness of a taxpayer or his or her immediate family at the time the tax bills were mailed or due;

3. Death or serious illness of the taxpayer's tax return preparer at the time the tax bills were mailed or due;

4. Unavoidable absence of the taxpayer when the tax bills were mailed or due;

5. Destruction or unavailability of taxpayer records due to a catastrophic event at the time the tax bills were mailed or due;

6. Inability to obtain records in custody of a third party. For example, taxpayer divorced and the tax bill was mailed to the person other than who received the property under the terms of the divorce decree;

7. Employee theft or defalcation of taxpayer's financial records;

8. Undue hardship which can include the loss of a job or an unexpected emergency at the time the tax bills were mailed or due;

9. Human error. For example, the taxpayer's name or address may be misspelled and the taxpayer does not receive the bill;

10. Erroneous written advice by tax advisor on which it was reasonable for the taxpayer to rely;

11. Reliance on substantial legal authority;

12. Ignorance of reporting requirements due to the lack of previous tax and penalty experience. For example, the taxpayer moved in our out of state but failed to update the address with the property valuation administrator's office. Another example is when a taxpayer purchases property after January 1 and the tax bill is sent to the January 1 owner. The new owner is unaware of the delinquency the sheriff sends a second notice or the county attorney contacts the taxpayer about the delinquent tax bill;

13. Miscellaneous. The taxpayer has submitted a written waiver of penalties and fees and it is decided that the statements of the taxpayer establishes reasonable cause for delay in filing of a return or paying a tax which clearly negates negligence on the part of the taxpayer.

II. DOCUMENTATION

The Department has developed a form for use by the local official which documents why a taxpayer should be granted a waiver of a penalty and interest. The circumstance for waiver of penalties or interest correspond with the ones listed in 103 KAR 1:040. The local official should simply check the box that applies and sign the form. If a waiver is granted for a miscellaneous reason, then please provide details in the section marked "other".

If a penalty and interest on a property tax bill is waived while the sheriff is the local official responsible for its collection, only the sheriff or an authorized deputy is required to sign the form. A copy of the signed form may be provided to the taxpayer if a copy is requested. The original, signed copy should remain on file with the sheriff's office. The Department will review these forms as part of the settlement

process to complete a collection cycle. These forms are also subject to inspection by the Auditor of Public Accounts.

If a waiver of a penalty and interest on a property tax bill is granted after the tax bill is transferred to the county clerks' office, each of the local officials affected by the waiver of the penalties and interest must sign the form. Again, a copy of the signed form may be provided to the taxpayer upon request. The original signed copy should remain on file in the County Clerk's office for review by the Department and the Auditor of Public Accounts.

III. CONCLUSION

The situations detailed in this memorandum describe the most common occurrences encountered. The local official should not hesitate to contact the Department for further consideration of any situation, listed or unlisted, in this memorandum. Please contact the Office of Property Valuation at (502) 564-8338 for further discussion.

WAIVER OF PROPERTY TAX PENALITES
(AND INTEREST UNDER KRS 131.081(6) ONLY)

_____
Name of Taxpayer

_____ _____ _____
County Year Tax Bill Number(s)

PENALTIES WAIVED
(Please check the box that applies)

□ Taxpayer has relied on erroneous written advice from the Department or a local official. **(103 KAR 1:040(1))**

□ Death or serious illness of a taxpayer or a member of the taxpayer's immediate family at time the tax bills were mailed or due. **(103 KAR 1:040(2))**

□ Death or serious illness of the taxpayer's tax return preparer at the time the tax bills were mailed or due. **(103 KAR 1:040(3))**

□ Unavoidable absence of the taxpayer at the time tax bills were mailed or due. **(103 KAR 1:040(4))**

□ Destruction or unavailability of taxpayer records due to a catastrophic event at the time the tax bills were mailed or due. **(103 KAR 1:040(5))**

□ Inability to obtain records in custody of a third party. For example, taxpayer divorced and the tax bill was mailed to the person other than who received the property under the terms of the divorce decree. **(103 KAR 1:040(6))**

□ Employee theft or defalcation (misuse of funds) of taxpayer's financial records. **(103 KAR 1:040(7))**

□ Undue hardship which can include the loss of a job or unexpected emergency at the time the tax bills were mailed or due. **(103 KAR 1:040(8))**

□ Human error. For example, the taxpayer's name or address may be misspelled and the taxpayer does not receive the bill. **(103 KAR 1:040(9))**

□ Erroneous written advice by tax advisor on which it was reasonable for the taxpayer to rely. **(103 KAR 1:040(10))**

□ Reliance on substantial legal authority. **(103 KAR 1:040(11))**

□ Lack of previous tax and penalty experience by the taxpayer. For example, the taxpayer moved in or out of state, but failed to update the address with the property valuation administrator's office. Another example is when a taxpayer purchases property after January 1 and the tax bill is sent to the January 1 owner. The new owner is unaware of the delinquency, the sheriff sends a second notice or the county attorney contacts the taxpayer about the delinquent bill. **(103 KAR 1:040(12))**

□ Miscellaneous. The taxpayer has submitted a written waiver of penalties and it is decided that the statements of the taxpayer establishes reasonable cause for delay in filing of a return or paying a tax which clearly negates negligence on the part of the taxpayer.

(103 KAR 1:040(14))

Explain:

_____

_____

_____

_____

_____

_____
Sheriff's Signature and Date

_____
Clerk's Signature and Date – If waiver involves a delinquency filed in the clerk's office

_____
County Attorney's Signature and Date – If waiver involves a delinquency filed in the clerk's office and County Attorney is under contract with the Department to collect delinquent property tax bills.

DEPARTMENT OF REVENUE CIRCULAR
FOR OMITTED REAL PROPERTY TAX BILLS

REVENUE CIRCULAR
62C112

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PROPERTY TAX

December 3, 2012

TO PROPERTY VALUATION ADMINISTRATORS,
COUNTY CLERKS AND SHERIFFS:

Duties in Taxing Omitted Real Property

This circular replaces Circular 62C112 dated November 18, 2011.

This circular sets out the responsibilities of each county official in the assessment, preparation of tax bills and the collection of omitted property taxes.

Any real property which has not been listed for taxation, for any year in which it is taxable, by the time the Board of Assessment Appeals completes its work for that year shall be deemed omitted property.

Responsibilities of Property Valuation Administrator

Real Property:

KRS 132.310 reads in part:

> "(1) Any person who has failed to list for taxation any property omitted from assessment, except such as is subject to assessment by the Department of Revenue, may at any time list such property with the property valuation administrator. The property valuation administrator shall proceed to assess any omitted real property and shall within ten (10) days from the date the real property was listed notify the taxpayer of the amount of the assessment. The notice shall be given as provided in KRS 132.450(4). The Department of Revenue shall assess any omitted personal property and provide notice to the taxpayer in the manner provided in KRS 131.110.
>
> "(2) The property valuation administrator may at any time list and assess any real property which may have been omitted from the regular assessment. Immediately upon listing and assessing omitted real property, the property valuation administrator shall notify the taxpayer of the amount of the assessment. The notice shall be given as provided in KRS 132.450(4)."

Tangible and Intangible Personal Property:

The property valuation administrator is ***not*** authorized to assess omitted tangible property (KRS 132.320). He must forward to the Office of Property Valuation a list of any omitted tangible property discovered by him or voluntarily listed by a taxpayer. The office will assess the property and bill the taxpayer direct. Omitted tangible assessments are ***not*** certified to the clerk by the property valuation administrator.

Responsibilities of the County Clerk

The county clerk is the only county official who can legally prepare a property tax bill and then only upon proper certification. Regular tax bills shall be prepared only after certification by the Office of Property Valuation or as directed by Order Correcting Erroneous Assessment, Revenue Form 62A366, signed by the property valuation administrator. Omitted real property tax bills may be prepared only on receipt of Listing of Omitted Property, Revenue Form 62A379, from the property valuation administrator. Tax bills following litigation shall be prepared on the basis of orders from the Kentucky Board of Tax Appeals or court orders from the circuit court or the Court of Appeals.

Additional property tax bills or supplemental bills directed to be prepared on the basis of orders from the Kentucky Board of Tax Appeals or court orders from the circuit court or the Court of Appeals shall be listed on the reverse side of Authorization for Preparing Additional/Supplemental Property Tax Bills, Revenue Form 62A367. The clerk shall complete the face of this receipt for the total of taxes due each taxing district and give the bills to the sheriff for collection after the sheriff signs the three copies of the receipt.

The form for listing omitted property provides space for indicating whether the property is voluntarily or involuntarily listed. The clerk shall add a 10 percent penalty if voluntarily listed or a 20 percent penalty for omission if the property has been involuntarily listed by the property valuation administrator. In addition to the penalty, the clerk shall add interest accruing from the date the tax would have become delinquent (if the property had been listed as required by law) to the date the tax bill is collected. Interest rates which are set for each year beginning January 1, are based on the prime interest rate for the preceding October. If the prime interest rate varies as much as one percentage point from the existing tax interest rate, then the tax interest rate is adjusted accordingly.

As authorized by legislation enacted in 2008, the interest rate that applies to omitted real property tax bills is two percentage points higher than the statutory tax interest rate.

The tax interest rate for 2009 (for assessments of property owned on January 1, 2008) is 5 percent. This means that the interest rate that will be applied to omitted 2008 property tax bills will be 7 percent (the tax interest rate plus 2 percent). The interest is figured as follows:

7% ÷ 365 days = .01917808% per day

The tax interest rate for 2010 and 2011 (for assessments of property owned on January 1, 2009 and January 1, 2010) is 3 percent. This means that the interest rate that will be applied to omitted 2009 and 2010 property tax bills will be 5 percent (the tax interest rate plus 2 percent). The interest is figured as follows:

5% ÷ 365 days = .01369863% per day

The tax interest rate for 2012 and 2013 (for assessments of property owned on January 1, 2011 and January 1, 2012) is 4 percent. This means that the interest rate that will be applied to omitted 2011 and 2012 property tax bills will be 6 percent (the tax interest rate plus 2 percent). The interest is figured as follows:

6% ÷ 366 days = .01639344% per day for 2012
6% ÷ 365 days = .01643836% per day for 2013

The following example will demonstrate how to calculate the state's portion of an omitted tax bill issued June 1, 2013. The interest will be calculated through June 30, 2013 in accordance with the legislative change made by the 2002 General Assembly on omitted tax bill procedures. Assume the assessment was omitted beginning with the 2008 tax year and the assessed value each year is $10,000.

	Del. Date	State Tax Rate	Tax	Penalty	Interest*	Total
2008	2009	12.2	12.20	1.22	3.16	16.58
2009	2010	12.2	12.20	1.22	2.31	15.73
2010	2011	12.2	12.20	1.22	1.70	15.12
2011	2012	12.2	12.20	1.22	1.09	14.51
2012	2013	12.2	12.20	1.22	.36	13.78
	TOTAL TAX BILLS		**61.00 +**	**6.10 +**	**8.62 =**	**$75.72**

Interest figured from the time the bill became delinquent as prescribed in KRS 132.290(4) as follows:

Interest Starts Jan. 1	Days		Interest Factor		Interest Percentage		Original Tax Amount		Total Interest
2008 Bill									
2009	365	x	.01917808%	=	7%	x	12.20	=	.85
2010	365	x	.01369863%	=	5%	x	12.20	=	.61
2011	365	x	.01369863%	=	5%	x	12.20	=	.61
2012	366	x	.01639344%	=	6%	x	12.20	=	.73
2013	181	x	.01643836%	=	2.98%	x	12.20	=	.36
									$3.16
2009 Bill									
2010	365	x	.01369863%	=	5%	x	12.20	=	.61
2011	365	x	.01369863%	=	5%	x	12.20	=	.61
2012	366	x	.01639344%	=	6%	x	12.20	=	.73
2013	181	x	.01643836%	=	2.98%	x	12.20	=	.36
									$2.31
2010 Bill									
2011	365	x	.01369863%	=	5%	x	12.20	=	.61
2012	366	x	.01639344%	=	6%	x	12.20	=	.73
2013	181	x	.01643836%	=	2.98%	x	12.20	=	.36
									$1.70
2011 Bill									
2012	366	x	.01639344%	=	6%	x	12.20	=	$ .73
2013	181	x	.01643836%	=	2.98%	x	12.20	=	.36
									$1.09
2012 Bill									
2013	181	x	.01643836%	=	2.98%	x	12.20	=	**.36**

From the information contained on the Listing of Omitted Property, Revenue Form 62A379, the clerk prepares a separate Omitted Real Estate Tax Bill, Revenue Form 62A301-S, for each year that the property was omitted. The clerk places the omitted tax bill number, the date issued and signature in the spaces provided at the bottom of the Listing of Omitted Property. **The Sheriff's Official Receipt for Omitted Property Tax Bills on the reverse side of the listing form is then prepared. The three copies of the receipt are presented to the sheriff with three copies of each omitted tax bill. The fourth copy, "Clerk's Copy," of the omitted bill remains in the book as a permanent record. If the sheriff accepts the omitted bills as prepared, he must acknowledge acceptance by signing the receipt. The clerk must acknowledge the sheriff's signature and complete the certification at the bottom of the receipt.**

The clerk then returns one copy of the Listing of Omitted Property with the completed receipt on the reverse side to the property valuation administrator, retains one copy for the permanent file and mails one copy to the Office of Property Valuation at the end of each month attached to the County Clerk's Monthly Report of Omitted Assessments, Revenue Form 62A364.

Responsibilities of Sheriff

Sheriffs must not accept any omitted tax bills which do not include penalty and interest computed according to law. The sheriff will be charged with all penalty and interest on his final settlement whether or not it was collected from the taxpayer.

The taxpayer has 30 days from the date of the bill to pay without additional penalty and interest. Any omitted tax bill not paid within this period is subject to additional interest based upon the tax amount, an additional 10 percent penalty on the tax, penalty and interest and an additional sheriff's fee of 10 percent based upon the tax and 10 percent penalties. A delinquent omitted tax bill must be transferred to the County Clerk's Office three months and fifteen days after the initial thirty day payment period.

The sheriff receives three copies of Omitted Real Estate Tax Bill, Revenue Form 62A301-S, from the county clerk. He immediately mails the third copy, "Taxpayer's Notice," to the taxpayer. The first copy, "Taxpayer's Receipt," of the receipted bill must be given to the taxpayer at the time the bill is paid. The second copy, "Sheriff's Copy," is retained for the permanent record of the sheriff. All collections of omitted real estate taxes must be reported monthly in the spaces provided on Sheriff's Monthly Report of Property Tax Collections, Revenue Form 62A394.

Office of Property Valuation
Department of Revenue

FORMS SENT TO THE COUNTY CLERK TO COMPILE PROPERTY TAX RATES FROM EACH LOCAL TAXING DISTRICT

COMMONWEALTH OF KENTUCKY
DEPARTMENT OF REVENUE
OFFICE OF PROPERTY VALUATION
PUBLIC SERVICE SECTION
Station 32 4Th FL, 501 HIGH STREET
FRANKFORT, KY 40601-2103
Phone (502) 564-8175 Fax (502) 564-8192

January 15, 2013

SHEILA BLAIR
424 PUBLIC SQUARE STE 3
COLUMBIA, KY 42728-1478

ADAIR COUNTY

++++++++++++++++++++++++++++++++++++ FIRST REQUEST ++++++++++++++++++++++++++++++++++++

RE: Request for 2012 Kentucky Property Tax Rates - Regular & Local Option

This correspondence is an official request for your 2012 county tax rate information. The Department of Revenue, Office of Property Valuation must annually collect the current real and personal property tax rates imposed by all taxing jurisdictions legally established within the Commonwealth of Kentucky. Due to the fact that these rates are used by the Department of Revenue to calculate your taxes, it is imperative that your compliance with this request be accurate and timely.

Please be advised that the Department of Revenue operates numerous computer systems that contain local tax rate information. These systems are maintained for the purpose of assessing, certifying and/or collecting and distributing current and omitted personal and real property taxes and public service company (franchise) property taxes for which the local governments are the primary recipients. Furthermore, the Department organizes the tax rate information to produce an annual publication for public use called the 'Kentucky Property Tax Rates'.

To comply with our request, please complete and return the following documents to the Department of Revenue by December 15, 2012 or as soon as your rates are final:

1) the enclosed schedule, completed in its entirety;
2) an official copy(s) of the final tax ordinance(s) that established your 2012 county, school, city and special tax rate(s) even if enacted prior to 2012;
3) a copy(s) of a 2012 real property tax bill(s) and a personal property tax bill(s) that illustrates your county, school, city and special jurisdiction tax rate(s).

Failure to provide your tax rate information could jeopardize the collection and distribution of state and local tax dollars to your jurisdiction. If your tax rates have not been set, please remit the information as soon as it is available. If you need to refer to your 2011 tax rates, please visit the DOR web site http://revenue.ky.gov/pvanetwork/ to view the 2011 tax rate book. If you have any questions or need assistance regarding this matter, please contact Kathy Goin (502) 564-7099 or William Lawson (502) 564-7125. Thank you for your time and immediate attention to this matter.

Sincerely,

State Valuation Branch
Office of Property Valuation

ADAIR COUNTY
2012 COUNTY TAX RATE WORKSHEET

TAX JURISDICTION	2011 REAL ESTATE	2011 TANG PERSONAL	2011 MERCH INVENT	2011 DOC WATER	2011 PERSONAL AIR	2011 INVENT IN TRANSIT	2012 REAL ESTATE	2012 TANG PERSONAL	2012 MERCH INVENT	2012 DOC WATER	2012 PERSONAL AIR	2012 INVENT IN TRANSIT
COUNTY - AMBULANCE	3.8000	3.8000	3.8000	3.8000	3.8000	3.8000						
COUNTY - EXTENSION SERVICES	3.6000	5.9800	5.9800	5.9800	5.9800	0.0000						
COUNTY - GENERAL	11.9000	17.0000	17.0000	17.0000	17.0000	0.0000						
COUNTY - HEALTH CENTER	3.0000	3.0000	3.0000	3.0000	3.0000	3.0000						
COUNTY - LIBRARY	5.1000	8.1800	8.1800	8.1800	8.1800	8.1800						
COUNTY - SOIL CONSERVATION	1.6000	0.0000	0.0000	0.0000	0.0000	0.0000						
SCHOOL - ADAIR COUNTY - GENERAL	46.2000	46.2000	46.2000	46.2000	0.0000	0.0000						
CITY - COLUMBIA	25.4200	25.4200	25.4200	0.0000	0.0000	0.0000						

OTHER PROPERTY RELATED TAXES (Please make any needed corrections, changes, additions or deletions.)

TIMERBERLAND FIRE PROTECTION 2.0 CENTS PER ACRE

Name / Title (please print): _____ **Address:** _____

Phone / Fax: ( ) _____ **( )** _____ **Address:** _____

Authorizing Signature: _____ **E-mail:** _____ **Date Signed:** _____

INFORMATIONAL SHEET FOR 2012 TAX RATES

FOR REAL ESTATE & TANGIBLE PERSONAL PROPERTY

Please place your 2012 tax rate(s) in the box(s) below for each of these type tax(s). Send a copy of this informational sheet to your County Clerk and send your original to Kathy Goin, Department of Revenue, Office of Property Valuation, Public Service Section, 501 High Street, 4th Fl. Sta. 32, Frankfort, Kentucky 40620. Completion of this document is important. It will insure that your jurisdiction will receive the appropriate amount of money from state based tax systems. If you have any questions regarding the general tax rate section, please contact Kathy Goin at (502) 564-7099. If you have any questions regarding the local option tax rate section, please contact William Lawson at (502) 564-7125.

TAX YEAR 2012

General Taxes	Tax Rate per $100	Important Message
Real Estate		This is your general real property tax rate.
Tangible Personal Property		This is your general tangible personal property tax rate.

Optional Taxes	Tax Rate per $100	Important Message
Aircraft (line 40)		If you voted to exempt this property from taxation, please enter an 'X' in the box. Watersheds, Floodplain & Soil Conservation districts are exempt.
Documented Watercraft (line 41)		If you voted to exempt this property from taxation, please enter an 'X' in the box. Watersheds, Floodplain & Soil Conservation districts are exempt. Documented watercraft is different from personal watercraft registered in KY where tax is paid to the County Clerk.
Inventory In Transit (line 36)		If you voted to exempt this property from taxation, please enter an 'X' in the box. Watersheds, Floodplain, Soil Conservation, the County Fiscal Court, all Cities and School districts are exempt.

THIS SECTION MUST BE COMPLETED! PLEASE PRINT.

County: _____

Taxing Jurisdiction Name: _____

Contact Person: _____ Title: _____

Address: _____

Address: _____

City, State Zip: _____

Phone Number: _____ Fax Number: _____

Email: _____

Authorizing Signature / Completed By: _____

Date Signed: _____

VARIOUS REAL PROPERTY TAX FORMS USED BY COUNTY CLERK OFFICES

NOTICE TO
_____ COUNTY
Name of County
TAXPAYERS

_____, _____ County Clerk pursuant to KRS 424.130,
Name of County Clerk Name of County

announces that the 20___ Delinquent Real Property Tax Bills (Certificates of Delinquency) will be published in the _____ on _____. The list of
Name of Newspaper Date of Advertisement

Certificates of Delinquency is also available for public inspection during the hours of _____ at the County Clerk's office located at
List Office Hours

_____. This list may also be inspected on the
Address of County Clerk's Office

_____ website. The Uniform Resource Locater (URL) of the website is
Sponsor of website

_____. The tax sale will be held on _____ beginning at
Website Address Date of Sale

_____. All interested participants must register with the County Clerk's office by
Time of Sale

the close of business on _____. Please contact the County Clerk's office if you
10 Days Prior to Sale

need additional information about the tax sale registration process, the required registration fee or the deposit amounts that will be needed. Taxpayers can continue to pay their delinquent tax bills to the County Clerk's office anytime prior to the tax sale. **Please Note: All payments must be <u>received</u> in the County Clerk's office <u>prior</u> to the tax sale date listed in this advertisement. Payments received after the tax sale has been conducted will be returned without exception.** Some delinquencies – although they have been advertised – will be excluded from the tax sale in accordance with the provisions of KRS 134.504(10)(b). If you have any questions, please do not hesitate to contact the County Clerk's office at

_____.
County Clerk's Telephone Number

62A371 (1-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

ATTESTATION FORM FOR USE WHEN TAXPAYER CANNOT MAKE CONTACT WITH A THIRD PARTY PURCHASER

I _____ hereby swear / affirm to the following actions:

A registered letter was mailed to the third party purchaser of record at the address reflected in the most recent notice received from the third party purchaser or at the address reflected in the records of the county clerk in which I indicated my desire to make payment;

The letter has been returned by the postal service as unclaimed or thirty days have elapsed and I have received no response from the third party purchaser; and

I have provided the county clerk with the certified mail receipts stamped by the post office that document the certified letter was sent to the last known correct address and the date it was mailed. If the letter was returned, I provided the returned letter to the county clerk as well.

I understand that any false statement or omission herein is a violation of KRS 523.040 and that I may be subject to criminal prosecution. Further, I acknowledge that this form is a public record and may be disseminated as such.

_____ _____

Date Signed Signature of Taxpayer

Personally appeared before me, _____, who being duly
NAME OF INDIVIDUAL
Sworn according to law, deposes and says that the statements contained in this application are true and correct.

Sworn and subscribed before me this _____ day of _____, 20 ____.

_____
NOTARY PUBLIC

_____ County

Commonwealth of Kentucky
OMITTED REAL ESTATE PROPERTY TAX BILL

No. _____

_____ Property Description

Assessment Date: January 1, _____

Date Issued: _____

_____ KY

Property Classes and State Rates per $100 ➤	Real Estate State + Local	Real Estate T.S.C	Fire Protection	TOTAL
ASSESSED VALUE ➤			Acres	
STATE: See Column Headings				
COUNTY: Real Estate				
SCHOOL: Real Estate				
TOTALS ➤				

County Clerk's Signature_____

Payment received by:

_____ Sheriff or Deputy _____ Date

PAY TO SHERIFF

62A301 S (8 06)

OMITTED PENALTY — (computed on total tax) 10% if voluntarily listed; 20% if involuntarily listed (KRS 132.290) ..... _____

INTEREST — A the tax interest rate as defined in KRS 131.010(6) from January 1 following assessment date above to date bill is issued (computed on tax) ..... _____

TOTAL TAX, PENALTY AND INTEREST ..... _____

DELINQUENT PENALTY — Add 10% of tax, penalty and interest if not paid in 30 days (KRS 134.380) ..... _____

Sheriff's Fee _____ Advertising Cost _____ _____

TOTAL AMOUNT DUE ..... _____

62A303 (12-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

MINUTES OF THE BOARD OF ASSESSMENT APPEALS

Page _____ of _____

(See Instructions on Reverse)

County_____

Taxpayer's Name and Address (1)	Description of Property (2)	Class of Property (3)	Taxing District (4)	Property Valuation Administrator's Assessment (5)	No Change (6)	Real Estate	
						Increases (7)	Decreases (8)

Mail Copy to:

Office of Property Valuation
Local Valuation Branch
501 High Street, Station 30
Frankfort, KY 40620

INSTRUCTIONS

Prepare this form in triplicate. Number the pages if there is more than one page of minutes.

Only appeals to the board are to be recorded in the minutes. Columns (1), (2), (4) and (5) are self-explanatory. Under Column (3), indicate residential (R), farm (F), commercial (C) or unmined mineral (M). Check (✓) Column (6) if the board makes no change from the property valuation administrator's original assessment on an appeal. Show increases by the board in Column (7). Show decreases by the board in Column (8). The county clerk and the chairman of the board must execute the Certification, Revenue Form 62A303-A, in triplicate. Attach a copy of the Certification to each set of the minutes.

The original copy of Minutes of the Board of Assessment Appeals and Certification properly executed by the clerk and the chairman with any letters of appeal attached are the official minutes and must be kept permanently by the county clerk. A copy of the minutes must be furnished to the property valuation administrator and the Department of Revenue within five days after the board adjourns.

62A303-A (2-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

CERTIFICATION

(Attach to Revenue Form 62A303)

The Board of Assessment Appeals of _____ County met at the call of the county judge-executive on the _____ day of _____, 20____, the following persons were appointed members:

_____, _____, _____,

_____, _____, _____,

_____, _____, _____,

_____ was appointed chairman of the Board of Assessment Appeals by the county judge-executive. The order of appointment is recorded in Order Book No. _____, Page No. _____, in the county clerk's office. All members of the board were sworn according to law.

The board met on _____
Dates

and adjourned on the _____ day of _____, 20____. A quorum was present at each meeting.

_____
Signature of County Clerk

_____ County

I, _____, Chairman of the _____ County Board of Assessment Appeals certify that the foregoing _____ pages are a true and correct copy of the Minutes of the Board of Assessment Appeals of _____ County for the tax year 20____.

_____
Chairman, Board of Assessment Appeals

Subscribed and sworn to before me this _____ day of _____, 20____.

_____
Signature of County Clerk

_____ County

62A354 (8-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

NOTICE TO PROPERTY OWNER OF FINAL DECISION OF BOARD OF ASSESSMENT APPEALS

Kentucky

_____ Taxpayer's Name

_____, 20_____ Date

_____ Mailing Address

_____ Taxing District

_____ Address of Property Being Appealed
(if different from mailing address)

Notice is hereby given in accordance with Kentucky Revised Statute 131.340 of the final decision of the Board of Assessment Appeals in your real estate assessment for the year _____ .

PVA Assessment _____

Taxpayer's Assessment _____

Board of Assessment Appeals' Decision _____

☐ No Change from PVA Assessment

Justification of Ruling by Board:

_____

_____

_____

Factual evidence presented by property owner as requested under KRS 133.120(3).

☐ Mortgage ☐ Insurance Policy ☐ Recent Appraisal ☐ Sales of Similar Property

☐ Other (specify) _____

_____

☐ Property owner **did not** furnish factual evidence.

We, the undersigned, affirm that the above statements are to the best of our knowledge and belief, true and correct.

_____

_____

_____

_____

_____
Board Members' Signatures

(See the reverse side for instructions on how to appeal to the Kentucky Board of Tax Appeals)

INSTRUCTIONS

An appeal of the final decision of the Board of Assessment Appeals may be made to the Kentucky Board of Tax Appeals (KBTA) within 30 days of the date this decision of the Board of Assessment Appeals was mailed. This notice is required to be mailed by the county clerk by certified mail within three working days of the date of the final decision.

To timely file an appeal with the KBTA, the taxpayer must:

(1) Prepare a signed letter outlining the reason for the appeal.

(2) Describe the property being appealed (i.e., farm, commercial, residential, lot).

(3) File the original and two copies of the letter and three copies of the final decision of the local board with the KBTA. The mailing address is:

Kentucky Board of Tax Appeals
132 Brighton Park Boulevard
Frankfort, KY 40601

If you desire to appeal the assessed value of more than one property, send a separate appeal letter for each parcel to the KBTA. The appeal must be actually received by the KBTA in its office 30 days from the date of mailing of this final decision as evidenced by the postmark.

Any taxpayer failing to appear before the local board, either in person or by a designated representative, shall not be eligible to appeal directly to the KBTA (KRS 133.120(10)).

I hereby certify that the values listed above represent the final decision of the _____ County Board of Assessment appeals as shown on the minutes of the Board of Assessment Appeals.

_____

_____ County Clerk

62A358 (12-09)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk

I, _____ (name of sheriff), Sheriff of _____ (name of county) County, do hereby certify that the 20_____ delinquent property tax bill lists (Revenue Form 62A359 and 62A362) have been prepared and the number of outstanding tax bills due is _____ (number of bills). In accordance with KRS 134.122, all delinquent tax bills are hereby transferred to the _____ (name of county) County Clerk as of _____ (date of transfer).

I further certify that the total amount due on the delinquent property tax bills, including all penalties and fees at the time of transfer, is $_____ (amount of delinquency) signed and acknowledged this _____ day of _____, 20_____.

_____ (signature of sheriff) _____ (name of county) County Sheriff

I, _____ (name of county clerk), County Clerk of _____ (name of county) County, hereby acknowledge the receipt of _____ (number of bills) delinquent property tax bills for the 20_____ tax year. I further acknowledge that the total amount due, including all penalties and fees at the time of transfer, for these tax bills is $_____ (amount of delinquencies) as of _____ (date of transfer).

_____ (signature of county clerk) _____ (name of county) County Clerk

62A358-S (3-10)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date

I, _____, Sheriff of _____ County, do
Name of Sheriff — Name of County

hereby certify that _____ timely postmarked payments were received after
Number of Bills

the date the delinquent property tax bills were transferred to the County Clerk's Office. The applicable bills have been processed at the amount due in the Sheriff's Office prior to the transfer date in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills received by the County Clerk is _____ and the adjusted total amount due on the delinquent
Number of Bills

property tax bills, including all penalties and fees at the time of transfer, is $_____.
Amount of Delinquencies

Signed and acknowleged this _____ day of _____, 20 _____.

_____ _____ County Sheriff
Signature of Sheriff — Name of County

I, _____, County Clerk of _____ County,
Name of County Clerk — Name of County

hereby certify that _____ timely postmarked payments were received after the
Number of Payments

date the delinquent property tax bills were transferred to my office. The applicable bills have been processed in accordance with KRS 134.119(3)(a)2. The adjusted total number of tax bills received by my office is _____ and the adjusted total amount due on the delinquent
Number of Bills

property tax bills, including all penalties and fees at the time of transfer, is $ _____.
Amount of Delinquencies

Signed and acknowleged this _____ day of _____, 20 _____.

_____ _____ County Clerk
Signature of County Clerk — Name of County

62A363 (12-07)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

COUNTY CLERK'S CLAIM FOR PREPARING TAX BILLS

Clerk _____ Voucher No. _____

County _____ Account No. _____

Address _____ Disburse $ _____

_____ For Year 20 _____

NOTE: *Submit **two copies** with copy of the Sheriff's Official Receipt for Property Tax Bills, Revenue Form 62A385, to the Department of Revenue, Office of Property Valuation, 501 High Street, Station 30, Frankfort, Kentucky 40620.*

Total number of tax bills prepared ..... _____ @30¢ each ..... $ _____

TOTAL ..... $ _____

One-half to be paid by Commonwealth of Kentucky (1/2 of TOTAL above) ..... $ _____

Official certification ..... + 1.50

TOTAL (to be paid by Commonwealth of Kentucky) ..... $ _____

I certify that services were rendered by me for which I am entitled to the compensation stated above; that I have not received any of this compensation from the state.

I further certify that the order for the _____ Fiscal Court, allowing the county clerk's claim, entered on Order Book _____ , Page _____ , authorized the payment of $ _____ as the county's share of the clerk's compensation for making tax bills as set out in KRS 133.240.

_____

Clerk _____ County

Subscribed and sworn to before me by _____ this _____ day of _____ , 20____ .

My commission expires _____ _____
Signature Title

Approved for $ _____ Approved for $ _____

Date _____ Date _____

_____ _____
Division of County and Municipal Accounting
County Fee Systems

Authorized Agent

62A363-B (12-07)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

COUNTY CLERK'S CLAIM FOR PREPARING OMITTED TAX BILLS

Clerk _____ Voucher No. _____

County _____ Account No. 12-9-01-550- _____ -MG

Address _____ Disburse $_____

_____ For Year Ending July 31, 20____

NOTE: *Submit* ***two copies*** *to the Department of Revenue, Office of Property Valuation, 501 High Street, Station 30, Frankfort, Kentucky 40620, at the time the sheriff makes his annual settlement but not later than July 31 of each year.*

Total "Omitted Tax Bills" (Revenue Form 62A301-S) ..... _____ @$1.00 each ..... $_____

Prepared and **Charged** to Sheriff for year
beginning August 1, 20____ through July 31, 20____ ..... _____

One-half to be paid by County ..... _____

One-half to be paid by Commonwealth of Kentucky ..... $_____

I certify that services were rendered by me for which I am entitled to the compensation stated above; that I have not received any of this compensation from the state.

I further certify that the order for the _____ Fiscal Court, allowing the county clerk's claim, entered on Order Book No._____ , Page _____ , authorized the payment of $ _____ as the county's share of the clerk's compensation for making tax bills as set out in KRS 133.240.

_____

Clerk _____ County

Subscribed and sworn to before me by _____ this _____ day of _____ , 20____ .

My commission expires _____

_____
Signature Title

Approved for $_____

Approved for $_____

Date _____

Date _____

_____
Division of County and Municipal Accounting
Department of Finance

_____
Authorized Agent

62A364 (2-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

See Instructions on Reverse

COUNTY CLERK'S MONTHLY REPORT OF OMITTED ASSESSMENTS

Name of Taxpayer	Tax Year	Classification of Property (Valuation)		Rate	Amount of State Tax	Tax Bill Number
		Real Estate	Unmined Coal			
1.		$	$			
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
TOTALS		$	$			

I hereby certify that the above is a true and correct list of all omitted property assessed and certified by the property valuation administrator to the county clerk in accordance with KRS 132.310 for the month of _____, _____.

Witness my signature this _____ day of _____

_____, _____.

Clerk _____ County

62A367 (12-08)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

AUTHORIZATION FOR PREPARING ADDITIONAL/SUPPLEMENTAL PROPERTY TAX BILLS

To _____ County Clerk Date _____, 20_____

Due to a change in assessment by the Kentucky Board of Tax Appeals or other courts, or by the property valuation administrator, you are authorized to prepare additional/supplemental property tax bill(s) for the year(s) shown and on the assessment(s) listed below pursuant to KRS 133.120(9).

	Taxpayer and Address	Tax Bill Number	Year	List Either Assessment Paid by Taxpayer (Supplemental Bills), or Original Assessment (Additional Bills)	Amended Assessment	Amount of Increase
(1)				$	$	$
(2)						
(3)						

You are directed to prepare additional/supplemental property tax bill(s) for the above taxpayer; deliver each bill to the County Sheriff and take receipt from him on Sheriff's Official Receipt for Additional/Supplemental Property Tax Bills on the reverse of this authorization.

Verified by _____

County
Property Valuation Administrator

Date _____

Mail Copy To:

Office of Property Valuation
Local Valuation Branch
501 High Street, Station 30
Frankfort, KY 40620

62A367-A (11-11)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Instructions For Preparation of Additional/Supplemental Tax Bills and Official Receipt

This form shall be prepared in quadruplicate. The property valuation administrator shall retain one copy, the county clerk shall maintain the original, one copy to the sherriff and the other copy should be forwarded to the Department of Revenue, Office of Property Valuation, 501 High Street, Station 30, Frankfort, Kentucky 40601-2103.

The property valuation administrator shall prepare Form 62A367 instructing the county clerk to prepare additional and/or supplemental tax bills. Additional and supplemental tax bills shall be prepared by the clerk. The clerk shall complete the receipt on the reverse side of Form 62A367 for the total of taxes due each taxing district and give the bills to the sheriff for collection after he signs the four copies of the receipt.

1. Additional bills are those which (although all pertinent information was available to the property valuation administrator) were not prepared through error. These bills shall be prepared by the clerk upon notification by the property valuation administrator. No penalty or interest is to be charged on these bills at the time of preparation.

2. Supplemental bills are prepared on the basis of orders from the Kentucky Board of Tax Appeals or other courts. The following billing procedures shall be followed for assessments under appeal:

   a. The regular tax bill should be prepared using the taxpayer's value as assessed value.

   b. When a decision of the Kentucky Board of Tax Appeals is reached, the following procedure should be followed:

      (1) If an additional amount is owed, a supplemental bill should be prepared based upon the valuation in excess of the taxpayer's value above.

      (2) No interest or penalty is owed if the bill is paid prior to the date normal tax bills become delinquent. The taxayer is entitled to a 2 percent discount if the decision is reached prior to or during the normal 2 percent discount payment period for regular tax bills.

      (3) Supplemental bills which are prepared after the end of the regular face amount payment period are to have interest added at an annual rate as defined in KRS 131.010(6), based on the time elapsed between the end of the regular payment period and the preparation date.

      (4) Should a supplemental bill not be paid within 30 days of either the end of the regular face amount payment period or the date of the bill's preparation and mailing, whichever is later, the provisions of KRS 134.015(6) come into effect. This requires an additional penalty of 10 percent levied against all taxes and interest as shown on the bill.

   c. Should an overpayment have been made by the taxpayer, either as a result of an improperly prepared original tax bill or a decision of the Kentucky Board of Tax Appeals, the amount of overpayment shall be refundable by each taxing district involved upon presentation by the taxpayer of proof of such overpayment.

62A374 (11-10)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

_____ COUNTY CLERK
CERTIFICATE OF DELINQUENCY
SALE REGISTRATION

NOTE: THIS REGISTRATION FORM ALONG WITH ALL LISTS, REGISTRATION FEES AND DEPOSITS MUST BE SUBMITTED TO THE COUNTY CLERK'S OFFICE AT LEAST 10 CALENDAR DAYS PRIOR TO THE TAX SALE.

1. Name:

2. Street Address:

3. Mailing Address (If different from street address):

4. Telephone Number:

5. Include a copy of your state Certificate of Registration form (if applicable):

6. If you have purchased a certificate of delinquency in a prior year and you intend to purchase the current year's certificate of delinquency on the same property, please submit a list labeled "Priority Certificates of Delinquency." This list needs to include the following information:

   1. Current year's tax bill number;
   2. Taxpayer name;
   3. Amount due on current certificate of delinquency;
   4. Tax bill number and tax year of the prior year certificate of delinquency you already hold;
   5. Book and page number where the prior year certificate of delinquency you already hold is recorded;
   6. County account/parcel number (if applicable); and
   7. A copy of the prior year certificate of delinquency.

7. Please submit a separate list of the current year certificates of delinquency–for which no prior year claim exists–you would like to purchase at the tax sale. For each certificate of delinquency the following information needs to be provided:

   1. Tax bill number;
   2. Taxpayer name;
   3. Amount due on the certificate of delinquency;
   4. The total due for all certificates of delinquency.

8. Deposit. Calculate your required deposit:

   Total amount due on all priority certificates listed in Item 6 $_____

   plus

   _____% of amount due on all current certificates listed in Item 7 $_____

   Total Deposit $_____

Acceptable forms of payment include:

_____

9. Registration fee: Total number of certificates listed in Item 6 times $5.00 plus the number of certificates listed in Item 7 times $10.00. The maximum registration fee is $250.00. Please include a separate payment for this amount with your registration.

10. Please read and confirm the following sworn statement. Be advised that filing a false sworn statement with the intent to mislead a County Clerk is a violation of KRS 523.030 and is a Class A Misdemeanor.

I hereby certify that I am not participating in this sale in conjunction with any related person or related entity to obtain any advantage over other potential purchasers at the sale.

_____
Authorized Signature for Third Party Purchaser

Commonwealth of Kentucky
County of _____

Subscribed, sworn to and acknowledged before me this _____ day of _____, 20 _____ by _____.

_____
Notary Public, State at Large

My Commission Expires: _____

62A375 (4-10)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

RELEASE OF CERTIFICATE OF DELINQUENCY ASSIGNED TO A THIRD PARTY

This Release of Certificate of Delinquency is made this _____ day of _____, 20____,

between _____ whose address is _____
(third party purchaser)

and _____ whose address is _____
(taxpayer)

by the _____ to facilitate the correction of the government error listed
(county clerk)

below. The Certificate of Delinquency identified as _____ and recorded in
(tax year & bill no. and/or map ID)

the _____ County Clerk's office in _____ Book _____ Page _____ is hereby

released and discharged and amount paid to said Third Party Purchaser has been refunded by the County Clerk or letter

authorizing payment by taxing districts has been sent to Third Party Purchaser.

Release and Refund Limited to specific governmental correction as noted:

_____ Duplicated Certificate of Delinquency

_____ Certificate of Delinquency was satisfied prior to purchase

_____ Certificate of Delinquency was exonerated by Property Valuation Administrator

_____ Property was involved in litigation initiated by the County Attorney but inadvertently left off the protected list

_____ Property was involved in bankruptcy that the County Attorney had filed a proof of claim but was inadvertently left off protected list

_____ Certificate of Delinquency was under a current payment plan with the County Attorney but was inadvertently left off protected list

_____ County Clerk inadvertently sold a Certificate of Delinquency that was on the protected list

_____ Other specific governmental correction required–Must be approved and signed by Department of Revenue

County Clerk shall not record this release without specific documentation and copy of refund check or letter of authorization of refund. This document must be executed by the government official initiating the correction.

Signed by _____

_____
(type or print name)

_____
(Name of governmental agency
Sheriff, Property Valuation Administrator, County Attorney, or County Clerk)

State of _____

County of _____

The foregoing instrument was acknowledged before me this _____ by _____
(Date)

_____ .
(name and title of position)

My Commission expires _____

_____
Notary Public

62A1092
2-06

_____ COUNTY COURT

Kentucky

ORDER OF ALLOWANCE TO THE BOARD OF ASSESSMENT APPEALS

It is ordered by the court that the members of the Board of Assessment Appeals and the county clerk be allowed the amounts as listed below for their services in hearing appeals and reviewing tax assessments for the year _____ .

Members	Days Served	Rate Per Day	Total Compensation	State's Share (one-half)
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
		$	$	$
TOTALS		$	$	$

It is ordered that the above compensation be paid one-half by the Fiscal Court of this County and one-half by the Commonwealth of Kentucky.

_____, Judge-Executive

_____ County Fiscal Court

I, _____, Clerk of _____ County do hereby certify that the foregoing is a true and correct copy of the Order Allowing Compensation to the Board of Assessment Appeals and the county clerk and is recorded in Order Book No. _____, Page No. _____, in my said office.

Given under my hand this _____ day of _____, 20____.

_____, County Clerk

RATE PER DAY:

Each board member shall be paid $100 for each day he serves. The county clerk is entitled to the same rate as board members

Submit one completed copy with minutes of the Board of Assessment Appeals to the Office of Property Valuation.

62F031 (2-06)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPEAL TO
LOCAL BOARD OF ASSESSMENT APPEALS

See Instructions on Reverse

Taxpayer Appeal to _____ County Board of Assessment Appeals

I or we, _____, hereby appeal the assessment made by the _____ County Property Valuation Administrator on the property described below assessed as of January 1, 20_____.

Property owned by ..... _____

Mailing address of owner ..... _____

_____

_____

Location and description of property under appeal _____

_____

_____

_____

_____

_____

Did you have a conference with the property valuation administrator's office to discuss the assessment of your property?
☐ Yes ☐ No

Please attach a copy of the Property Owner's Conference Record to this appeal.

As the property owner (or administrator, trustee, guardian, etc.), in your opinion, what is the ***fair cash value*** of this property as of January 1, 20_____?

Land ..... $_____

Improvements ..... $_____

Total Fair Cash Value ..... $_____

Why do you feel this property is assessed at more than its fair cash value? _____

_____

_____

_____

_____

_____

_____
Clerk's Signature

Clerk _____ County

Date appeal filed with the county clerk

_____ day of _____, 20_____.

Property Owner _____

Signed _____

Mailing Address _____

_____

_____

Phone Number ( ) _____

INSTRUCTIONS

(File Only One Copy For Each Appeal)

133.120. Appeal procedure.—(1) Any taxpayer desiring to appeal an assessment on real property made by the property valuation administrator shall first request a conference with the property valuation administrator or his designated deputy. The conference shall be held prior to or during the inspection period provided for in KRS 133.045. During this conference the property valuation administrator or his deputy shall provide an explanation to the taxpayer of the constitutional and statutory provisions governing property tax administration, including the appeal process, as well as an explanation of the procedures followed in deriving the assessed value for the taxpayer's property. The property valuation administrator or his deputy shall keep a record of each conference which shall include, but shall not be limited to, the initial assessed value, the value claimed by the taxpayer, an explanation of any changes offered or agreed to by each party, and a brief accounting of the outcome of the conference. At the request of the taxpayer, the conference may be held by telephone.

(2) Any taxpayer still aggrieved by an assessment on real property made by the property valuation administrator after complying with the provisions of subsection (1) of this section may appeal to the board of assessment appeals. The taxpayer shall appeal his assessment by filing in person or sending a letter or other written petition stating the reasons for appeal, identifying the property for which the appeal is filed, and stating to the county clerk the taxpayer's opinion of the fair cash value of the property. The appeal shall be filed no later than one (1) workday following the conclusion of the inspection period provided for in KRS 133.045.

Taxpayer appeals to county board of assessment appeals that are not timely filed cannot be considered by the board. No taxpayer may appeal an assessment to the Kentucky Board of Tax Appeals that has not been previously appealed to the county board of assessment appeals (KRS 131.340).

Kentucky

VARIOUS STATUTES GOVERNING REAL PROPERTY TAX DUTIES PERFORMED BY COUNTY CLERK OFFICES

WEB LINKS TO KRS STATUTES

http://www.lrc.ky.gov/KRS/64-00/012.PDF - Fees of County Clerks.

http://www.lrc.ky.gov/KRS/64-00/019.PDF - Procedures for obtaining copies of records under control of County Clerk – Per-page fee.

http://www.lrc.ky.gov/KRS/131-00/340.PDF - Jurisdiction of board -- Notice of rulings of county or state agencies -- Appeals to board -- Procedure.

http://www.lrc.ky.gov/KRS/132-00/0225.PDF - Deadline for establishing final tax rate – Exemption – Procedure if increased revenue is greater than four percent.

http://www.lrc.ky.gov/KRS/133-00/020.PDF - County board of assessment appeals -- Membership -- Appointment -- Temporary panels -- Oath -- Training -- Replacement of member -- Conflict of interest.

http://www.lrc.ky.gov/KRS/133-00/030.PDF - Meetings of board assessment appeals -- Records of property valuation administrator to be available -- Compensation of board members.

http://www.lrc.ky.gov/KRS/133-00/120.PDF - Appeal procedure.

http://www.lrc.ky.gov/KRS/133-00/125.PDF - Clerk of board of assessment appeals -- Duties -- Compensation.

http://www.lrc.ky.gov/KRS/133-00/220.PDF - Tax bill forms -- Attestation of bills -- Duties of sheriff or collector -- Treatment of undeliverable notices.

http://www.lrc.ky.gov/KRS/133-00/230.PDF - Preparation of omitted tax bills -- Delivery to sheriff.

http://www.lrc.ky.gov/KRS/133-00/240.PDF - Compensation of county clerk for making tax bills -- Payment.

http://www.lrc.ky.gov/KRS/134-00/015.PDF - Due dates -- Person responsible for payment -- Regular and alternative collection schedules -- Discounts.

http://www.lrc.ky.gov/KRS/134-00/122.PDF - Transfer of certificates of delinquency by sheriff to clerk.

http://www.lrc.ky.gov/KRS/134-00/125.PDF - Interest on certificates of delinquency.

http://www.lrc.ky.gov/KRS/134-00/126.PDF - Duties of the clerk regarding certificates of delinquency -- Fees.

http://www.lrc.ky.gov/KRS/134-00/127.PDF - Payment of amount due on certificate of delinquency to the clerk.

http://www.lrc.ky.gov/KRS/134-00/128.PDF - Process for sale of certificate of delinquency by clerks to persons not listed in KRS 134.127(1)(a).

http://www.lrc.ky.gov/KRS/134-00/129.PDF - Registration for sale of certificates of delinquency with Department of Revenue.

http://www.lrc.ky.gov/KRS/134-00/131.PDF - County clerk to annually provide department with list of certificates of delinquency received from sheriff – Publication on department's Web site.

http://www.lrc.ky.gov/KRS/134-00/420.PDF - Lien for taxes.

http://www.lrc.ky.gov/KRS/134-00/452.PDF - Third-party purchaser of certificate of delinquency -- Fees -- Collection limitations -- Notice to proper owner.

http://www.lrc.ky.gov/KRS/134-00/490.PDF - Actions by owner of certificate of delinquency to collect or foreclose certificate – Notice by third-party purchaser to taxpayer.

http://www.lrc.ky.gov/KRS/134-00/551.PDF - Refund to purchaser of certificate of delinquency that is unenforceable or declared void -- Reassessment of property.

CONTACT INFORMATION FOR GENERAL PROPERTY TAX ISSUES

Department of Revenue

Office of Property Valuation

P. O. Box 1202

Frankfort, KY 40602-1202

Telephone: (502) 564-7179 – Tom Crawford

Fax: 502-564-8368

CONTACT INFORMATION FOR BANKRUPTCY ISSUES

Department of Revenue

Office of Processing and Enforcement

501 High Street

Frankfort, KY 40601-2103

Telephone: (502) 564-4921 ext. 4440
Fax: (502) 564-7348

County Clerk Website:
www.revenue.ky.gov/clerknetwork