



**FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
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MEMORANDUM

TO: All Third Party Purchasers of Certificates of Delinquency Registered
With the Department of Revenue

FROM: Thomas S. Crawford, Executive Director
Office of Property Valuation
Department of Revenue 

DATE: June 24, 2022

SUBJECT: New Notice Requirements Enacted by the 2022 General Assembly

The 2022 session of the Kentucky General Assembly enacted changes to the way third-party purchasers of certificates of delinquency must notify the delinquent taxpayer through the enactment of House Bill 8. (See 2022 Ky. Acts Ch. 212 sec. 65.) This legislation mandates all notices required by KRS 134.490(1) to now be sent by certified mail with proof of mailing. Additionally, the notice required by KRS 134.490(2) prior to initializing a legal action to collect the amount due must also be sent by certified mail with proof of mailing to both the delinquent taxpayer and to each mortgagee holding a mortgage on the property in question.

KRS 134.490(2) was also amended to require additional information to be included in the notice sent to a delinquent taxpayer. In addition to the information currently required to be furnished in the notice, a third-party purchaser must now also inform the delinquent taxpayer:

- (1) enforcement action will be taken;
- (2) substantial additional administrative costs and fees associated with collection in addition to the amount due on the certificate of delinquency may be imposed; and
- (3) collection actions may include foreclosure.

A copy of the applicable section of House Bill 8 accompanies this memorandum. The new language is underlined and bolded while language that was eliminated has been struck through. The effective date for these changes is July 14, 2022; therefore, these new requirements in the law will be in place when it is time to send your notices for any 2021 certificates of delinquency that you purchase this summer and all subsequent notices that you send for older certificates of delinquency that you may have acquired in previous years.

Thank you for your attention to this important matter. If you have any questions concerning these legislative changes, please do not hesitate to contact me via email at Tom.crawford@ky.gov or you may call me at 502-564-7179.