

THERE WILL BE NO SHERIFF'S SALE OF TAX BILLS ON APRIL 16, 2012 DUE TO THE HOUSE BILL 262. ALL UNPAID TAX BILLS WILL BE TURNED OVER TO THE COUNTY CLERK PAT HIENEMAN'S OFFICE ON APRIL 16, 2012. ANY QUESTIONS OF TOTALS ON TAX BILLS SHOULD CALL 606-473-7394. ANY QUESTIONS ABOUT THE HOUSE BILL SHOULD CALL THE OFFICE OF THE GREENUP COUNTY ATTORNEY AT 606-473-7855.



Kentucky Legislature

HB262

09RS

AN ACT relating to property taxes and declaring an emergency.

Make omnibus revisions to KRS Chapter 134 by amending, repealing, and creating various new sections to move the sale of certificates of delinquency from the sheriff's office to the county clerk's office; delete provisions requiring the state to purchase certificates of delinquency; specifically address the collection of delinquent personal property taxes; clarify who may make payments on tax bills and certificates of delinquency to the sheriff or the county clerk and the legal status of those making payments; provide that the sheriff's commission shall be paid whether the taxes are collected by the sheriff or the county clerk; establish a temporary procedure to address issues with the sale of certificates of delinquency for 2009; establish procedures for third-party purchasers to register with the Department of Revenue and with county clerks prior to participating in the sale of certificates of delinquency; clarify procedures relating to the payment of certificates of delinquency held by a third-party purchaser when the third-party purchaser cannot be located; clarify collection and reporting processes and procedures for sheriffs; establish officer and director liability provisions for nonpayment of property taxes; establish penalties; establish a new section of KRS Chapter 131 to move the lien provisions relating to taxes other than property taxes from KRS Chapter 134 to KRS Chapter 131; amend KRS 15.460, 45.241, 46.040, 64.012, 65.375, 66.480, 67.938, 67C.123, 70.020, 92.810, 131.130, 131.500, 132.193, 132.195, 132.220, 132.290, 132.370, 132.486, 132.820, 132.825, 133.120, 133.180, 133.220, 133.250, 134.480, 135.040, 136.180, 136.1804, 136.1877, 136.320, 138.715, 138.880, 149.580, 160.500, 186.020, 281.602, 304.20-200, 304.20-220, and 424.330 to conform; repeal KRS 134.020, 134.030, 134.040, 134.050, 134.060, 134.070, 134.080, 134.090, 134.100, 134.110, 134.120, 134.130, 134.148, 134.150, 134.170, 134.180, 134.200, 134.220, 134.240, 134.250, 134.260, 134.270, 134.280, 134.290, 134.295, 134.300, 134.310, 134.320, 134.325, 134.330, 134.340, 134.350, 134.360, 134.385, 134.390, 134.410, 134.430, 134.440, 134.450, 134.460, 134.470, 134.480, 134.485, 134.500, 134.540, 134.550, 134.560, and 134.570; allow the Department of Revenue to promulgate administrative regulations, develop forms, and take other steps necessary to implement the provisions of the Act prior to the January 1, 2010, general effective date of the Act; provide that the provisions of the Act apply for taxes related to assessment dates on or after

January 1, 2009; provide that Sections 4, 71, and 73 of the Act have an emergency effective date; EMERGENCY.

[HB 262](#) - AMENDMENTS

[HCA \(1](#), A. Simpson) - Make technical corrections.

[HCA \(2](#), A. Simpson) - Require the sale process for certificates of delinquency developed by the Department of Revenue pursuant to administrative regulations to be structured to allow all interested purchasers to participate; amend provisions relating to notice by third party purchasers to delete the requirement that returned notices be submitted to the property valuation administrator for correction of the address.

[HFA \(1](#), A. Simpson) - Delete the requirement of officer or owner liability for delinquent property taxes.

[HFA \(2](#), J. Jenkins) - Amendment erroneously drafted to the wrong bill.

Feb 4-introduced in House

Feb 5-to Appropriations & Revenue (H)

Feb 23-posting waived

Feb 24-reported favorably, 1st reading, to Calendar with committee amendments (1) and (2)

Feb 25-2nd reading, to Rules; posted for passage in the Regular Orders of the Day for Thursday,

February 26, 2009; floor amendment (1) filed

Feb 26-3rd reading, passed 93-0 with committee amendments (1) and (2), floor amendment (1)

Feb 27-received in Senate; floor amendment (2) filed to Committee Substitute

Mar 2-floor amendment (2) withdrawn

Mar 3-to Appropriations & Revenue (S); taken from committee; 1st reading; returned to Appropriations & Revenue (S)

Mar 6-reported favorably, 2nd reading, to Rules as a Consent Bill

Mar 9-posted for passage in the Consent Orders of the Day for Monday, March 9, 2009; 3rd reading, passed 38-0; received in House

Mar 10-enrolled, signed by each presiding officer

Mar 11-delivered to Governor

Mar 17-signed by Governor (Act ch. 10)