

**268.420 Collection of assessments by sheriff -- Fee -- Returns to treasurer -- Delinquency penalty -- Sale of assessment lien claims.**

- (1) The sheriff of each county of the district shall receive the collector's drainage assessment book each year. He shall promptly and faithfully demand and collect the assessments at the same time that he demands and collects the state and county taxes due on the same property. If any property has been divided or transferred, the sheriff shall receive payment of assessments on any part charged with the assessments and give his receipt accordingly, and show therein upon what part of the property the assessment has been paid. The collector's drainage assessment book shall be the warrant and authority of the sheriff for making demand and collection of drainage assessments. The fee of the sheriff for collecting drainage assessments shall be four percent (4%), which shall be added to the regular assessment. The sheriff shall return all collector's drainage assessment books each year to the secretary of the board, and shall pay over and account to the treasurer of the district for all money collected thereon each year at the same time he pays over state and county taxes.
- (2) If the assessment has not been paid to the sheriff or collector on any parcel of land or property described in the assessment register certified to him during the year for which said assessment was levied or on or before the last day of February of the year immediately following the year for which said assessment was levied and became due, a penalty of six percent (6%) shall automatically attach thereto on and after said date, which shall be added to the assessment against such parcel or parcels of land on which the assessment has not been paid, to be collected in the same manner that the assessment is collected; and unless so paid the sheriff or collector shall advertise and offer for sale the assessment lien claim of said district in the same manner as state and county tax claims are required to be sold, which sale shall be for the assessments, penalties, costs and expenses of making sale in the same manner and with the same force and effect as sales of tax claims for state and county taxes, and subject to redemption by the owner within the time, on the terms, upon the penalties and upon the same conditions that are now and may hereafter be provided by general law for the redemption of land or other property sold by the sheriff for state or county taxes.
- (3) When an assessment lien claim is sold for the assessment herein provided for, if no one will bid for and purchase and pay for such claim so offered for sale, the amount of the assessment, penalty, interest and costs, including the costs for advertising such sale, it shall be the duty of the sheriff making such sale to purchase same for the board of drainage commissioners to which such assessment is due and owing, and he shall make report of such fact to the county clerk of the county in which such land or property is located, as required by law under sales to the state and county for state and county taxes. He shall also certify such facts in like manner to the secretary of the board of drainage commissioners, which report shall be received and kept by the secretary of such board and recorded by him in the general drainage record book kept by him.
- (4) The purchaser of any such lands pursuant to a proceeding in enforcement of said

assessment lien claim shall take said property subject to the future assessments to be levied against said property for making the improvement, including all such assessments becoming delinquent after the sale of the assessment lien claim thus enforced. The purchaser of such assessment lien claims shall have the same estate, right, title, and interest in the delinquent property that purchasers of certificates of delinquency acquire at sales of tax claims for state and county taxes, subject alone to the provisions of this section.

**Effective:** June 17, 1978

**History:** Amended 1978 Ky. Acts ch. 384, sec. 418, effective June 17, 1978. -- Amended 1944 Ky. Acts ch. 165, sec. 1. -- Amended 1942 Ky. Acts ch. 158, sec. 1. - - Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2380b-28a, 2380b-30.