

134.010 Definitions for chapter.

As used in this chapter, unless the context requires otherwise:

- (1) "Certificate of delinquency" means a tax claim on real property for taxes that:
 - (a) Remains unpaid on April 15 under the regular collection schedule, or three (3) full months and fifteen (15) days from the date the taxes were due under an alternative collection schedule as determined under KRS 134.015; and
 - (b) Has been filed with the county clerk pursuant to KRS 134.122;
- (2) "Chief executive" means the elected head of the executive branch of government in a city or county;
- (3) "Commissioner" means the commissioner of the department;
- (4) "County" includes counties, urban-county governments, charter county governments, consolidated local governments, and unified local governments;
- (5) "Department" means the Department of Revenue;
- (6) "Governing body of a county" means the elected legislative body of a county;
- (7) "Omitted property" means property described in KRS 132.290;
- (8) "Personal property" includes every species and character of property, tangible and intangible, other than real property;
- (9) "Personal property certificate of delinquency" means a personal property tax claim that:
 - (a) Remains unpaid as of April 15 under the regular collection schedule or three (3) full months and fifteen (15) days from the date the taxes were due under an alternative collection schedule as determined under KRS 134.015; and
 - (b) Has been filed with the county clerk pursuant to KRS 134.122;
- (10) "Priority certificate of delinquency" means a certificate of delinquency available for sale that relates to a parcel of property against which a third-party purchaser already holds a certificate of delinquency from a prior tax year;
- (11) "Protected list" means the list submitted to the county clerk by the county attorney of certificates of delinquency not eligible for sale pursuant to KRS 134.504(10);
- (12) (a) "Property taxes" means the ad valorem taxes due the state, a county, a county school district, or other taxing district;
 - (b) "Property taxes" also includes any other ad valorem taxes imposed by a governmental entity that are included on the same property tax bill as the levies listed in paragraph (a) of this subsection and that the sheriff is responsible for collecting either through a statutory requirement or agreement with a taxing district;
- (13) "Real property" includes all lands within the state and improvements thereon;
- (14) "Taxpayer" means the owner of property on the assessment date, or any person otherwise made liable by law for ad valorem taxes attributable to that assessment date;
- (15) "Tax claim" includes the taxes due on a tax bill, the penalties, costs, fees, interest, commissions, the lien provided in KRS 134.420 and any other expenses that have

become or are by reason of the delinquent tax bill proper legal charges imposed by this chapter against the delinquent taxpayer at any given time; and

(16) "Third-party purchaser" means a purchaser of a certificate of delinquency.

Effective: April 23, 2012

History: Amended 2012 Ky. Acts ch. 161, sec. 1, effective April 23, 2012. -- Amended 2010 Ky. Acts ch. 75, sec. 1, effective April 7, 2010. -- Amended 2009 Ky. Acts ch. 10, sec. 1, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 248, effective June 20, 2005. -- Amended 2000 Ky. Acts ch. 357, sec. 1, effective July 14, 2000. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4022, 4114h-1, 4149b-1.