

## Quick Reference Guide to Kentucky

### **Type of Tax Sale:**

Tax Lien

### **How Tax Sale Buyers Get Title / Owner Loses Property:**

There is a one-year minimum redemption time in Kentucky, and action must be taken on a tax lien within 6-10 years depending on the situation. However, Kentucky is unique in that no tax deed is issued.

Rather, a civil judgment is granted to the tax lien buyer which must be collected on in the same manner as any other judgment. This can include a foreclosure of the property or any other assets that the debtor owns.

### **Governmental Body Holding Tax Sale:**

The Sheriff is the tax collector unless otherwise designated by the county.

### **Public Access Law:**

### **How to Get List of Tax-Delinquent Properties:**

There are several times in which the Sheriff or tax collector may report to other agencies in the county lists of properties that were sold at the tax sale, as shown in the guide.

### **How to Get Your DeedGrabber "Last Minute" List**

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<http://taxdelinquentlists.com/downloads/category/state-manuals/>

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However, a certificate of release can be recorded when the taxes are paid, and you can check this.

Liens are enforced by Kentucky code Chapter 426, whereby the Sheriff is commanded to sell the owner's property to satisfy the lien. You may be able to request all of these such notices that have been recently filed with the Sheriff.

If you have no luck with this it's advised to just work tax-delinquent properties.

### **Special Note:**

The tax code appears to state that all tax delinquencies are personal debts of the owner, and may be enforced as such. So DO NOT take title to a tax delinquent property without being sure you want to buy it. You could become personally liable for taxes against the property.