

### **134.990 Penalties.**

- (1) Any sheriff who fails to make his or her annual settlement available as required by KRS 134.192, or who fails to remit any amounts which are due to the taxing districts as required by law, shall be subject to indictment in his or her county of residence, and upon conviction shall be fined not less than five hundred dollars (\$500) nor more than five thousand dollars (\$5,000).
- (2) Any sheriff who violates KRS 134.160(5) shall be fined not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) for each offense.
- (3) Any sheriff who fails to maintain accurate records of ad valorem taxes collected, or who fails to collect taxes due that were collectable shall be held liable on his or her bond for the amount of the tax, penalties, interest, and costs due, plus a thirty percent (30%) penalty thereon. Action shall be brought in the Circuit Court of the county in which the tax is due, on motion of the county attorney or department on behalf of the state. All actions shall be prosecuted by the county attorney, who shall be entitled to retain the penalty recovered for services rendered if all amounts otherwise due are recovered and paid to the taxing jurisdictions entitled to receive those amounts.
- (4) Any outgoing sheriff who fails for ten (10) days to comply with KRS 134.215 shall be fined not less than fifty dollars (\$50) nor more than five hundred dollars (\$500), and be liable on his or her bond for any default.
- (5) In addition to the penalty imposed by KRS 134.191, any sheriff who fails to report as required in KRS 134.191 shall be fined not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500).
- (6) Any person who is required to register with the department pursuant to KRS 134.129 who fails to register shall be fined not less than ten dollars (\$10) or more than five hundred dollars (\$500) for each certificate of delinquency purchased while the person was not registered but should have been.
- (7) Any person who willfully fails to comply with any administrative regulation promulgated under KRS 134.547(3) shall be fined not less than twenty dollars (\$20) nor more than one thousand dollars (\$1,000).
- (8) Any county attorney who contracts with the department to collect certificates of delinquency and personal property certificates of delinquency who fails to send the notices required by KRS 134.504(4) shall be fined not less than ten dollars (\$10) nor more than one hundred dollars (\$100) for each notice that he or she fails to send.
- (9) Any sheriff who fails to keep his or her books in an intelligible manner and according to the form prescribed by the department, or to make the entries required by law, shall be fined not less than fifty dollars (\$50) nor more than two hundred dollars (\$200) for each offense.
- (10) Any third-party purchaser who attempts to circumvent the fairness of the sale process established pursuant to KRS 134.128 by involving multiple entities or individuals in the bidding process at the annual sale:
  - (a) Shall be guilty of a Class A misdemeanor;

- (b) May have the registration required by KRS 134.129 revoked; and
- (c) May be prohibited from participating in future sales of priority certificates of delinquency.

The county attorney and the Attorney General shall have concurrent jurisdiction for the investigation and prosecution of offenses under this section.

- (11) (a) Any third-party purchaser who knowingly:
    - 1. Demands costs or fees in excess of those permitted by KRS 134.452;
    - 2. Fails to send notices as required by KRS 134.490, or to include in the notices the information required by KRS 134.490; or
    - 3. Fails to provide revised contact information as required by KRS 134.490;shall be subject to a fine of not less than one hundred dollars (\$100) nor more than two hundred fifty dollars (\$250) for the first offense, and for the second and any subsequent offenses, shall be fined not less than two hundred fifty dollars (\$250) nor more than five hundred dollars (\$500).
  - (b) As used in this subsection, "knowingly" has the same meaning as in KRS 501.020.
- (12) Any person who fails to do an act required, or does an act forbidden, by any provision of this chapter for which no other penalty is provided shall be fined not less than ten dollars (\$10) nor more than five hundred dollars (\$500).

**Effective:** April 7, 2010

**History:** Amended 2010 Ky. Acts ch. 75, sec. 12, effective April 7, 2010. -- Amended 2009 Ky. Acts ch. 10, sec. 30, effective January 1, 2010. -- Amended 2007 Ky. Acts ch. 14, sec. 7, effective June 26, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 284, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 209, sec. 18, effective March 30, 1998. -- Amended 1994 Ky. Acts ch. 73, sec. 3, effective July 15, 1994. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 350, effective July 13, 1990. -- Amended 1980 Ky. Acts ch. 240, sec. 5, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 371, sec. 10, effective January 1, 1981. -- Amended 1958 Ky. Acts ch. 126, sec. 10. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4029, 4037, 4067, 4135, 4139, 4143, 4145, 4147, 4149b-8, 4149b-12, 4166, 4260c.