

**KENTON FISCAL COURT
RESOLUTION 09-07**

**RESOLUTION OF KENTON FISCAL COURT
CERTIFICATE OF KENTON COUNTY SHERIFF
AND KENTON COUNTY CLERK**

WHEREAS, House Bill 262 has been adopted by the Kentucky General Assembly and further forwarded to the Governor for his signature and enactment; AND

WHEREAS, House Bill 262 modernizes the procedures for the collection of delinquent tax claims; AND

WHEREAS, Section 4 (a) (2) of House Bill 262 allows counties to suspend the Sheriff's sale of delinquent tax bills under the provisions of KRS 134.450; AND

WHEREAS, by virtue of their signatures set out below, the Kenton County Sheriff and the Kenton County Clerk do wish to implement the provisions of House Bill 262 effective April 15, 2009 for the collection of 2008 delinquent tax bills and have further made administrative provisions within their respective offices to implement the collection of Certificates of Delinquency by the Office of the Kenton County Clerk; and

WHEREAS, the Office of the Kenton County Attorney, Kenton County Clerk, and the Kenton County Sheriff do wish to implement the provisions of House Bill 262 forthwith for the purpose of maximizing their ability to collect delinquent taxes on behalf of all taxing districts serving the citizens of Kenton County, Kentucky;

NOW, THEREFORE, BE IT RESOLVED as follows:

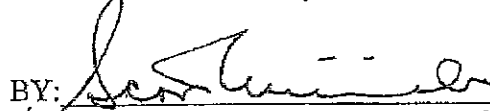
1. **THAT** Kenton Fiscal Court, pursuant to the provisions of House Bill 262, as enacted by the Kentucky General Assembly, does hereby authorize the suspension of the Sheriff's sale of delinquent tax bills as otherwise required by KRS 134.450 (3).

2. **THAT** all delinquent tax certificates be transferred from the Kenton County Sheriff's Office to the Office of the Kenton County Clerk effective April 14, 2009 for the collection of 2008 delinquent tax bills; all in accordance with the enabling provisions of House Bill 262.


3. THAT the Office of the Kenton County Clerk is authorized to advertise the sale of said delinquent tax certificates in accordance with the provisions of House Bill 262 as enacted by the Kentucky General Assembly.

This Resolution was adopted by unanimous consent of Kenton Fiscal Court at a regular meeting held on March 24, 2009 a quorum present and voting.

Kenton County, Kentucky
A Governmental Entity

BY: 
Ralph Dress, County Judge Executive

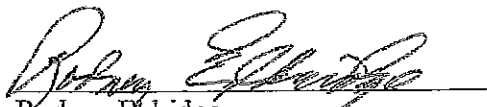
ATTEST:

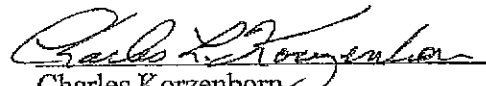

Kenton County Clerk

CERTIFICATION

The undersigned, Charles Korzenborn., the duly elected Sheriff of Kenton County Kentucky and Rodney Eldridge, the duly elected Kenton County Clerk do hereby certify that their respective offices have the capacity to accommodate the suspension of the Sheriff's Sale of Delinquent Tax Bills as previously required by Chapter 134 of the Kentucky Revised Statutes and that said offices further have implemented a record keeping system for their respective offices that has or will be updated in sufficient time to address the additional reporting duties and requirements resulting from the suspension of the Sheriffs sale and further implement the newly adopted procedures for the sale of delinquent tax certificates by the Office of the Kenton County Clerk, including advertising, in accordance with the provisions of House Bill 262.

SO CERTIFIED this 24th day of March, 2009


Rodney Eldridge
Kenton County Clerk


Charles Korzenborn
Kenton County Sheriff

Drafted by:


Garry L. Edmondson, County Attorney