

91.484 Preparation of list of delinquent taxes by collector -- Contents.

- (1) (a) As early as practicable in July of each year, the collector of taxes shall make a list of all the tax bills remaining unpaid, in whole or in part, on the date due and payable and shall at once file the list with the director of finance.
- (b) A false report or a failure to report shall not invalidate subsequent proceedings for collection of the tax.
- (2) The list of delinquent properties and lots prepared pursuant to subsection (1) of this section shall contain the following:
 - (a) A description of the land by district, block, lot, and sub-lot, and include the street address;
 - (b) A statement of the amount of each tax bill upon the parcel, including:
 - 1. All tax bills on the parcel which are delinquent;
 - 2. The year of the assessment;
 - 3. The block, lot, and sub-lot of each tax bill;
 - 4. The date from which and the rate at which interest and penalties shall be computed; and
 - 5. An appropriate designation of the owner or holder of each tax bill; and
 - (c) The name of the last known person appearing on the records of the collector in whose name the tax bills on the real estate were listed or charged for the year preceding the calendar year in which the list is filed.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 4, effective July 15, 2026. -- Created 1980 Ky. Acts ch. 47, sec. 2, effective July 15, 1980.