

91.481 Definitions for KRS 91.481 to 91.527 and 92.810.

As used in KRS 91.481 to 91.527 and 92.810, unless the context otherwise requires:

- (1) "Collector" means any city of the first class or any city which has adopted the provisions of KRS 65.8834;
- (2) "Land taxes" mean general taxes on real property and includes the taxes both on land and the improvements on the land;
- (3) "Master commissioner" or "circuit clerk" means the master commissioner and the circuit clerk of the judicial circuit in which any collector is located;
- (4) "Tax bill" means the statement of the land taxes and any tax lien, levied and assessed by any taxing authority; and
- (5) "Tax lien" means the lien of any tax bill established pursuant to KRS 91.560.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 3, effective July 15, 2026. -- Amended 2023 Ky. Acts ch. 128, sec. 2, effective March 29, 2023. -- Amended 1982 Ky. Acts ch. 409, sec. 7, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 47, sec. 1, effective July 15, 1980.