91.487 Legal action for enforcement of city tax lien.

(1) If any of the land or lots against which delinquent taxes are owed remain unreleased or unpaid six (6) calendar months from the date due and payable, the collector may file suit in the Circuit Court of the county in which the property is located against the land or lots to enforce the lien of the city created under KRS 91.560.

(2) The collector shall note on the tax bill the fact that a legal action has been filed to collect the taxes.

(3) The collector shall note on the list of all delinquent city land tax bills collectible by the city prepared pursuant to KRS 91.481, that a legal action has been filed and shall include:

(a) The land or lots against which the action was filed; and

(b) The civil action number assigned by the court for that tax bill, and the date the action was commenced.

(4) It shall be a defense to an action for recovery of taxes against real property that the action was not commenced within seven (7) years after delinquency.

(5) Any person interested in or the owner of any tract of land or lot contained in the records of delinquent land and lots in the collector's office may release the tract of land or lot, or any part of the land, from the city's lien on the property by paying the taxes due the collector, together with interest from the date of delinquency.

(6) (a) If suit has been commenced against any tract of land or lot for the collection of taxes, the person desiring to have the land released before judgment shall pay:

1. The original taxes, interest, and costs, including attorneys' fees; and

2. To the collector, all necessary costs incurred in the court where the action is pending; and

(b) The collector shall account to the clerk of the court in which the action is filed for the court costs collected.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 5, effective July 15, 2026. -- Amended 1992 Ky. Acts ch. 314, sec. 1, effective July 14, 1992. -- Created 1980 Ky. Acts ch. 47, sec. 3, effective July 15, 1980.