

91.4882 Action in rem -- Pleadings -- Default judgment -- Cross-claim by taxing authority.

- (1) Any action brought pursuant to KRS 91.488 to 91.4885 shall constitute an action in rem and the pleadings shall consist of a petition and an answer or answers.
- (2)
 - (a) An answer to the petition may be filed by any person or taxing authority owning or claiming any right, title, or interest in or to any tax bill constituting a tax lien on the real estate described in the petition or by any person owning or claiming any right, title, or interest in or to, or lien upon, the real estate.
 - (b) Any answer filed under this subsection:
 1. Shall include the nature and amount of the interest and any defense or objection to the enforcement of the tax liens listed in the petitions; and
 2. May include the allegations usually incorporated by the appropriate pleadings.
- (3) An answer shall contain the caption and number of the case, and the count number or numbers, as set out in the petition, of the parcels of real estate concerned. The answer shall be filed with the Circuit Court clerk and a copy of the answer shall be served on the collector not later than fifty (50) days after the date of the first publication of the notice of enforcement.
- (4) Failure to file an answer within the required fifty (50) day period may result in entry of a default judgment on all parcels of real estate for which no answer was filed.
- (5) Any taxing authority owning or claiming any interest, right, or title in or to any tax bill constituting a tax lien on the real property described in the petition filed pursuant to KRS 91.4881 may file a cross-claim or join the action as a co-plaintiff pursuant to KRS 91.481 to 91.527, notwithstanding the provisions of KRS Chapter 134.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 8, effective July 15, 2026. -- Amended 1992 Ky. Acts ch. 314, sec. 2, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 42, sec. 1, effective July 15, 1986. -- Amended 1984 Ky. Acts ch. 111, sec. 53, effective July 13, 1984. -- Created 1982 Ky. Acts ch. 409, sec. 3, effective July 15, 1982.