

91.501 Consolidation of legal actions affecting the same land -- Effect of statute of limitations on pending actions -- Cross-claim for ad valorem tax.

- (1) (a) Any legal action to collect delinquent tax bills which may be pending at the time of the commencement of any action brought under KRS 91.481 to 91.527 affecting the same land shall be consolidated with the action brought under KRS 91.481 to 91.527.
 - (b) In any consolidated action:
 1. The parties to the pending legal action at the time of the commencement of an action brought under KRS 91.481 to 91.527 shall file an answer or other responsive pleading in the consolidated action; and
 2. Any tax bill sought to be collected in any pending action may be included in any list in the petition filed by the collector.
 - (c) All amounts due on any tax bill included under paragraph (b)2. of this subsection in a consolidated action, including interest, penalties, and costs, shall be listed and charged, and the liens against the respective parcel of real estate listed in the petition filed pursuant to KRS 91.481 to 91.527 shall continue in force.
- (2) Any consolidated action described in subsection (1) of this section shall be tried as all other actions, and the statute of limitations shall not prevent the parties to the previous pending action from asserting all rights and defenses which they may have.
 - (3) Any cross-claim of a taxing authority under KRS 91.481 to 91.527 may include a claim for the immediate enforcement of any ad valorem tax owed to the taxing authority, notwithstanding KRS Chapter 134.

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 13, effective July 15, 2026. -- Amended 1992 Ky. Acts ch. 314, sec. 3, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 42, sec. 3, effective July 15, 1986. -- Created 1980 Ky. Acts ch. 47, sec. 7, effective July 15, 1980.