

### **267.360 Liability of successor in title -- Contribution between several owners.**

Any person who acquires title to any land affected by any proceeding under this chapter after the preliminary report of the viewers is filed shall be deemed privy to the person owning or in possession under claim of ownership at the time the preliminary report is filed, and shall be bound to the same extent as the owner at that time would be bound if he had remained the owner. The land assessed shall be liable for the assessment against it, and each assessment or installment shall be paid by the owner in possession at the time it becomes due, but as between vendor and purchaser, and in the absence of any agreement to the contrary, the owner in possession at the time any assessment is certified by the board for collection shall be liable for the tax. Any land in which one person owns the life estate, with the remainder to another, shall be assessed and classified by the viewers as any other land, and the names of both life tenant and remainderman reported, if known, and both brought before the court. The tax shall be assessed against each such tract of land, and may be paid by either the life tenant or the remainderman. When so paid the one not paying shall be liable to the one who has paid for such proportion of the amount paid as his interest in the property bears to the total property assessed, according to the life tables at the time in use in this state. To secure contribution the person paying the assessment shall have, for his own benefit, the same lien that is provided for the original tax, which may be enforced by action in any court of competent jurisdiction. In like manner an owner of an undivided interest in land assessed may pay the whole assessment and be entitled to like contribution and substitution.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-42.