

**91.484 Preparation of list of delinquent taxes by collector -- Contents. (Effective until July 15, 2026)**

- (1) The collector of taxes shall, as early in the month of July as is practicable, make a list of all the tax bills remaining in whole or in part unpaid on the date due and payable. He shall at once file the list with the director of finance. A false report or a failure to report shall not invalidate subsequent proceedings for collection of the tax.
- (2) The list of delinquent properties and lots prepared pursuant to subsection (1) of this section shall contain the following:
  - (a) A description of the land by district, block, lot and sub-lot and include the street address.
  - (b) A statement of the amount of each tax bill upon such parcel, including all tax bills thereon which are delinquent, the year of the assessment, the block, lot and sub-lot of each tax bill and the date from which and the rate at which interest and penalties shall be computed, and an appropriate designation of the owner or holder of each tax bill.
  - (c) The name of the last known person appearing on the records of the collector in whose name the tax bills on such real estate were listed or charged for the year preceding the calendar year in which such list is filed.

**Effective:** July 15, 1980

**History:** Created 1980 Ky. Acts ch. 47, sec. 2, effective July 15, 1980.