

**91.487 Suit for enforcement of city's 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 against such 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 suit has been commenced.
- (3) The collector shall note on the list of all city land tax bills collectible by the city, which are delinquent, prepared pursuant to KRS 91.481, that suit has been filed and shall give the court docket the number of each suit and the date the suit 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 such tract of land or lot, or any part thereof, from such city's lien thereon, by paying the taxes due the collector, together with interest from the date of delinquency.
- (6) If suit shall have been commenced against any tract of land or lot for the collection of taxes, the person desiring to have the land released before judgment, in addition to the original taxes, interest and cost including attorneys' fees, shall pay to the collector all necessary costs incurred in the court where the suit is pending, and the collector shall account to the clerk of the court in which the suit is filed for the court costs so collected.

**Effective:** July 14, 1992

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