

91.501 Consolidation of suits affecting the same land -- Effect of statute of limitations on pending suits -- Cross-claim for ad valorem tax. (Effective until July 15, 2026)

- (1) Any suit to collect delinquent tax bills which may be pending at the time of the commencement of any suit brought under the provisions of KRS 91.484 to 91.527, affecting the same land, shall be consolidated with such suit brought under KRS 91.484 to 91.527. The parties to the pending suit shall file answers, but any tax bill sought to be collected in any pending suit may be included in any list included as a part of any petition filed by the collector. If so included, the inclusion shall act as an abatement of any pending suit, and all amounts then due on any such tax bill, including interest, penalties and costs, shall be listed and charged, and shall continue in force the liens against the respective parcel of real estate listed in the petition filed pursuant to the provisions of KRS 91.484 to 91.527.
- (2) Any suit brought under the provisions of KRS 91.484 to 91.527, involving delinquent tax bills sought to be collected by any suit pending at the time suit is brought under KRS 91.484 to 91.527, shall be tried as all other actions, and the statute of limitations shall not prevent the parties to such pending suit from asserting all rights and defenses which they then have.
- (3) Any cross-claim of a taxing authority under KRS 91.484 to 91.527 may include a claim for the immediate enforcement of any ad valorem tax owed to the taxing authority, notwithstanding the provisions of KRS 134.010 et seq.

Effective: July 14, 1992

History: 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.