

**91.560 Tax lien.**

- (1) The fee simple of all lands, in a city of the first class or in a consolidated local government, and the full term and renewal of every leasehold carrying with it the value of the improvements thereon, shall be subject, from and after the assessment date each year, to a lien for the city taxes to be assessed thereon for the succeeding year. The lien shall be superior to homestead right and to all encumbrances, whether made before or after that date, except state taxes, and shall take precedence of dower, curtesy, remainders, reversions, and other future estates.
- (2) From the beginning of any action to collect taxes against real property, a lien for each tax bill assessed against the same owner or set of joint owners shall also arise upon every tract of land or improvement still owned by him or them, with a view to the sale of less than all the tracts for the entire tax bill, subject to such marshaling of burdens as against third parties as the rules of equity require. The court may allow a purchaser or encumbrancer to release any tract from the tax lien thereon, by paying its share of the tax, interest, and costs.
- (3) The tax lien on real property provided for by this section shall attach though, through error in the proceedings, the tax bill is unenforceable, in which case the lien reaching back to the date named shall support the claim of the city or consolidated local government for any taxes imposed afterward for the year in question under any curative act of the General Assembly.
- (4) The city or a consolidated local government shall have a lien on personal property as provided in the case of real property for its taxes.

**Effective:** July 15, 2002

**History:** Amended 2002 Ky. Acts ch. 346, sec. 99, effective July 15, 2002. -- Amended 1980 Ky. Acts ch. 188, sec. 77, effective July 15, 1980. -- Amended 1956 Ky. Acts ch. 22, sec. 1, effective May 18, 1956. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 3001, 3006.