

**135.010 Attachment by sheriff to collect taxes or public dues -- Notice -- Parties.**

- (1) If the sheriff or other person having any taxes or public dues in his hands for collection believes another person to be indebted in money, property or other thing of value to the person owing the taxes or public dues, and believes he cannot otherwise collect the taxes or public dues, he shall sign and deliver or cause to be delivered to the person owing the taxes or public dues and to the person owing him, anywhere he may be found, written notice in substance as follows:

"Mr.A B: The taxes due by C D amount to the sum of \$..... To that extent you are notified not to pay or deliver to him any money, property or other thing of value that you now owe or may hereafter be indebted to him, and to appear before the Circuit Court of .... County, on the .... day of ....., 19....., to show cause why you should not be adjudged to pay said taxes. This .... day of ....., nineteen ....."

- (2) All persons indebted to the person owing the taxes may be included in the same notice, though residing out of the county of the sheriff or collector. If necessary to the interest of the state, the court may cause other persons to be made parties to the proceedings.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 152, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4184, 4185, 4187, 4188.