

**91A.070 Collection of city ad valorem taxes by sheriff -- Alternative collection procedures to be established by ordinance -- Penalties -- Amnesty program.**

- (1) Any city may by ordinance elect to have all city ad valorem taxes including delinquent taxes collected by the sheriff of the county. The election shall be effective only if a copy of the ordinance is delivered to the sheriff as soon as practicable, and a copy of the ordinance levying the taxes to be collected is delivered to the county clerk as soon as practicable. If the city so elects:
  - (a) The county clerk shall place city ad valorem taxes due on the tax bills of owners of property in the city, prepared in accordance with KRS 133.220 and 133.230.
  - (b) The sheriff shall collect all city ad valorem taxes, including delinquent taxes, in the same manner as county ad valorem taxes as provided in KRS Chapter 134, and the sheriff shall be compensated in an amount calculated to defray additional costs to the sheriff for the services performed, but such amount shall not exceed the rates provided for tax collection by KRS Chapter 134. All procedures provided by KRS Chapter 134 concerning collection of delinquent taxes by counties shall be applicable.
- (2) If a city does not elect to have city ad valorem taxes collected by the sheriff as provided in subsection (1) of this section, the city shall establish by ordinance procedures for the collection of ad valorem taxes which shall specify the following:
  - (a) The date that city ad valorem taxes are due and payable, except that ad valorem taxes on motor vehicles and motorboats shall be governed by the provisions of KRS 134.800 to 134.830;
  - (b) The manner of billing;
  - (c) The place and manner for payment, which may permit the payment of the taxes in installments under such terms and conditions specified in the ordinance;
  - (d) Discounts, if any, for early payment;
  - (e) Any penalties and interest for late payment or nonpayment; and
  - (f) Any other necessary procedures related to ad valorem tax administration not otherwise in conflict with state law.
- (3) In cities proceeding under subsection (2) of this section, ad valorem taxes upon real or personal property shall be delinquent if not paid by the date due and payable by ordinance or statute. A lien superior to all other liens, except a lien for state taxes, whether such liens were acquired before or after the maturity of the taxes referred to in this section, shall exist in favor of the city from the date the taxes are due, for the amount of the taxes, interest and penalties, upon all the real and personal property of the delinquent taxpayer. The city may enforce the lien by action in the name of the city in the Circuit Court as provided by statute. In that action it may also obtain a personal judgment against the delinquent taxpayer for the tax, penalties, interest and costs of the suit.
- (4) Any city establishing penalties and interest for the late payment or nonpayment of ad valorem property taxes under subsection (3) of this section may, by ordinance,

provide an amnesty program as determined by the city's legislative body for the forgiveness or a reduction of a taxpayer's accumulated penalties and interest for late payment or nonpayment of ad valorem property taxes in previous tax years.

**Effective:** June 24, 2015

**History:** Amended 2015 Ky. Acts ch. 99, sec. 1, effective June 24, 2015. -- Created 1982 Ky. Acts ch. 434, sec. 12, effective July 15, 1982.