

**65.8834 Uncollected liens -- Enforcement -- Inclusion on property tax bill.**

- (1) (a) Any city that establishes an ordinance pursuant to KRS 91A.070(2) may elect to include the amount of any unpaid lien that has been recorded pursuant to KRS 65.8835 on any property tax bill that the city collects.
  - (b) The amount of the code enforcement lien shall be listed and treated as a separate item on the property tax bill and shall not be considered a part of the ad valorem tax liability.
  - (c) The late payment or nonpayment of a code enforcement lien listed pursuant to this section shall not be enforced under KRS 91A.070 and shall remain enforceable pursuant to KRS 65.8835 and subsection (2) of this section.
- (2) In addition to the enforcement procedures authorized by KRS 65.8835, a city government may elect to use KRS 91.481 to 91.527 to enforce uncollected liens arising pursuant to KRS 65.8835 in the same manner as authorized for unpaid tax bills.

**Effective:** March 29, 2023

**History:** Created 2023 Ky. Acts ch. 128, sec. 1, effective March 29, 2023.

**Legislative Research Commission Note** (3/29/2023). Under the authority of KRS 7.136, the Reviser of Statutes has corrected a formatting error in subsection (1) of this statute. The words in the text were not changed.