

**91.481 Definitions for KRS 91.484 to 91.527 and 92.810. (Effective until July 15, 2026)**

As used in KRS 91.484 to 91.527 and 92.810, unless the context otherwise requires:

- (1) "Collector" means any city of the first class or any city which has adopted the provisions of KRS 65.8834;
- (2) "Land taxes" mean general taxes on real property and include the taxes both on land and improvements thereon;
- (3) "Master commissioner" or "circuit clerk" means the master commissioner and the circuit clerk of the judicial district in which any collector is located;
- (4) "Tax bill" means the statement of the land taxes and the lien thereon, levied and assessed by any taxing authority; and
- (5) "Tax lien" means the lien of any tax bill established pursuant to KRS 91.560.

**Effective:** March 29, 2023

**History:** Amended 2023 Ky. Acts ch. 128, sec. 2, effective March 29, 2023. -- Amended 1982 Ky. Acts ch. 409, sec. 7, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 47, sec. 1, effective July 15, 1980.