

**91.488 Enforcement of city tax liens -- Alternate remedy -- Joinder of parcels -- Separate listing. (Effective July 15, 2026)**

- (1) (a) The collector may enforce city tax liens by bringing an action in rem against property encumbered by the lien.
  - (b) An action brought under paragraph (a) of this subsection shall not be the exclusive remedy available to the collector and shall be in addition to all other remedies available at law or equity.
  - (c) There shall be no limit on the number of parcels of real estate joined in one (1) petition or action.
- (2) Each separate tract or parcel of real estate joined in any one (1) action shall be:
    - (a) Included in a separate count to distinguish it from other parcels within the same action;
    - (b) Listed by the collector by its tax district, block, lot, and sub-lot; and
    - (c) Separately indexed and docketed by the Circuit Court clerk in a book kept by the clerk for that purpose. The Circuit Court clerk shall be allowed a fee of fifty cents (\$0.50) for each separately indexed tract or parcel of real estate which shall be taxed and paid as costs.

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 48, sec. 6, effective July 15, 2026. -- Created 1982 Ky. Acts ch. 409, sec. 1, effective July 15, 1982.