

**91.4881 Petition. (Effective July 15, 2026)**

- (1) A legal action for the enforcement of the tax liens brought pursuant to KRS 91.481 to 91.527 shall be instituted by filing a petition with the Circuit Court of the county in which the property is located. The petition shall be in substantially the following form:

\_\_\_\_\_ Circuit Court  
\_\_\_\_\_ Division  
Case No. \_\_\_\_\_

City of \_\_\_\_\_ Plaintiff  
VS.  
\_\_\_\_\_ Parcels of Land Encumbered Defendants  
with Delinquent Tax Liens

- (2) (a) The petition shall contain a separate count for each parcel of real estate included in the action.
- (b) Each count in the petition shall set forth those items of information required of the collector in KRS 91.484(2) and for each parcel shall list the name of any taxing authority or person of record:
1. Owning or holding any tax bill;
  2. Owning or claiming any right, title, or interest in or to the parcel;
  3. Holding any lien upon any parcel of real estate identified in the petition;  
or
  4. Asserting any other claim against the property.
- (c) The specific right, title, or interest owned or claimed, or lien held, by any taxing authority other than the city or by other interested persons of record shall not be required to be set forth in the petition.
- (3) The petition shall conclude with a claim for relief that:
- (a) All city tax liens upon the real estate be enforced;
  - (b) The court determine the amounts and priorities of all tax bills, together with interest, penalties, and costs;
  - (c) The court order the real estate to be sold by the master commissioner pursuant to KRS 426.560 to 426.715, except as otherwise provided in KRS 91.4885; and
  - (d) A report of the sale be made by the master commissioner to the court for further proceedings under the provisions of KRS 91.481 to 91.527.
- (4) (a) The petition filed under this section shall have the same effect, with respect to each parcel of real estate described, as a separate action instituted to enforce the tax lien against any one (1) of the parcels of real estate.
- (b) The invalidity of any separate count shall not in any way affect the validity of the remainder of the proceedings with respect to any other count in the action.

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 48, sec. 7, effective July 15, 2026. -- Created 1982 Ky. Acts ch. 409, sec. 2, effective July 15, 1982.