

91.4883 Publication of notice. (Effective July 15, 2026)

- (1) Within thirty (30) days after filing an enforcement action for the collection of unpaid taxes with the Circuit Court clerk under KRS 91.481 to 91.527, the collector shall cause a notice of enforcement to be published two (2) times, once each week, during successive weeks, and on the same day of each week, otherwise in the manner established in KRS Chapter 424.
- (2) The notice shall be in substantially the following form:

NOTICE OF ENFORCEMENT OF LIEN FOR DELINQUENT LAND TAXES
BY ACTION IN REM

Public Notice is hereby given that on the _____ day of _____, 20____, the City of _____ of _____ County, Kentucky, filed a petition, being Action Number _____, in the Circuit Court of _____ County, Kentucky, at _____ (stating the city), for the enforcement of liens for delinquent land taxes against the real estate situated in the city, all as described in said petition.

The city seeks entry of a judgment from the court enforcing the city's tax and other liens against the real estate and ordering the sale of the real estate for the satisfaction of the liens, including principal, interest, penalties, and costs, with the exception of any right of redemption in favor of the United States of America, if any. The action is being brought against the real estate only and no personal judgment shall be entered.

The count number assigned by the city to each parcel of real estate, a description of each parcel by street address, and the property valuation administrator's tax parcel number, generally identified by district, block, lot, and sub-lot, a statement of the total principal amount of all delinquent city tax bills against each parcel of real estate, all of which, as to each parcel, is more fully set out and mentioned by count in the petition, and the name of any taxing authority or person of record owning or holding any tax bill or claiming any right, title, or interest in or to, or lien upon, any parcel of real estate as set out in the petition, are respectively as follows:

(Here set out the respective count numbers, property descriptions, names of taxpayers of record and statements of total principal amounts of tax bills, and names of those other interested persons of record.)

The total principal amounts of delinquent taxes set out in this notice do not include the lawful interest, penalties, and costs which have accrued against the respective parcels of real estate.

Any person or taxing authority owning or holding any tax bill or claiming any right, title, or interest in or to, or lien upon, any identified parcel of real estate is required to file an answer to the action in the office of the Circuit Court clerk of _____ County in _____, and provide a copy of the answer to the City of _____ in accordance with the Kentucky Rules of Civil Procedure, on or before the _____ day of _____, 20____. The answer shall set forth in detail the nature and the amount of the interest in the property and any defense or objection to the enforcement of the tax liens, or any other affirmative relief the person or taxing authority may be entitled to assert with respect to the property.

Any person having any right, title, or interest in or to, or lien upon, any parcel of identified real estate may have the city's claims against the parcel dismissed from the action by paying all of the sums due to the City of _____ including principal, interest, penalties, and costs then owing, at any time prior to the enforcement sale of the real estate by the master commissioner.

Failure to answer on or before the date fixed as the last day for filing answer in the action, by any person having the right to answer, shall forever bar and foreclose any defense or objection he or she might have to the enforcement of the liens for delinquent taxes and the judgment of enforcement may be taken by default. Redemption may be made for a period of sixty (60) days after the master commissioner's enforcement sale, if the sale price is less than the parcel's current assessed value as certified by the Department of Revenue. Each person having any right, title, or interest in or to, or any lien upon, any parcel of real estate described in the petition failing to answer or redeem, as set out above, shall be forever barred and foreclosed of any right, title, or interest in or to, or lien upon, or any equity of redemption in the real estate.

_____, Kentucky
(name of city)

Attorney

Address

Phone

Date of first publication

Effective: July 15, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 9, effective July 15, 2026. -- Amended 2005 Ky. Acts ch. 85, sec. 100, effective June 20, 2005. -- Amended 1988 Ky. Acts ch. 91, sec. 1, effective July 15, 1988. -- Created 1982 Ky. Acts ch. 409, sec. 4, effective July 15, 1982.