

**91.4884 Notice by mail to interested parties. (Effective July 15, 2026)**

- (1) The collector shall also cause to be prepared and sent by certified mail, return receipt requested, within thirty (30) days after the filing of the petition, a notice of the filing of the action to any taxing authority or person of record owning or holding any tax bills or claiming any right, title, or interest in or to, or lien upon, any parcel of real estate as set out in the petition.
- (2) The notice shall be substantially as follows:

To the person to whom this notice is addressed:

Public records indicate that you may own or claim some right, title, or interest in or to, or hold a lien upon, a certain parcel of real estate identified as (here insert the street address and the property valuation administrator's tax parcel number) and set out in count number \_\_\_\_\_ in a petition bearing Action No. \_\_\_\_\_ filed in the Circuit Court of \_\_\_\_\_ County, Kentucky at \_\_\_\_\_ (city) on \_\_\_\_\_, 20\_\_\_\_, civil action number \_\_\_\_\_, in which an enforcement of the liens of various delinquent tax bills is sought by entry of a court order for the purpose of selling the real estate at a public sale for payment of all delinquent tax bills, together with interest, penalties, and costs. Publication of the notice of enforcement was given on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, in \_\_\_\_\_ (here insert name of city).

Public records in the office of the county clerk or other public office indicate you may own or claim some interest in this parcel by reason of (here insert specific reference to any public document of record as disclosed in a thorough examination of title status.).

Unless all delinquent city taxes are paid upon the parcel of real estate described in the petition, and unless the owners of the real estate shall have either discharged any city tax liens, or satisfied any judgment rendered on the liens in favor of the city, prior to the time of the enforcement sale of the real estate by the master commissioner, or within sixty (60) days after the sale if the purchase price at sale is less than the parcel's certified assessed value, the owner or any taxing authority or person of record claiming any right, title, or interest in or to, or lien upon, any identified parcel of real estate shall be forever barred and foreclosed of all right, title, and interest, and equity of redemption in and to the parcel of real estate. Any owner, taxing authority, or person of record claiming any right, title, or interest in or to, or lien upon the property, however, shall have the right to file an answer in the action setting forth in detail the nature and amount of the interest and any defense or objection to the enforcement. The answer shall be filed on or before the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, in the office of the Circuit Court clerk and copy of the answer shall be served upon the City of \_\_\_\_\_, in accordance with the Kentucky Rules of Civil Procedure.

Dated \_\_\_\_\_, 20\_\_\_\_ \_\_\_\_\_, Kentucky  
(Name of city)

\_\_\_\_\_  
Attorney

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Address

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Phone

**Effective:** July 15, 2026

**History:** Amended 2026 Ky. Acts ch. 48, sec. 10, effective July 15, 2026. -- Amended 1986 Ky. Acts ch. 42, sec. 2, effective July 15, 1986. -- Created 1982 Ky. Acts ch. 409, sec. 5, effective July 15, 1982.