

1 AN ACT relating to the collection of delinquent tax bills.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 68 IS CREATED TO
4 READ AS FOLLOWS:

5 *In addition to those powers granted to counties by statute for the collection of ad*
6 *valorem taxes, a county may enforce collection of any tax bill due to the county by the*
7 *procedure authorized in KRS 91.481 to 91.527, subject to the statute of limitations in*
8 *KRS 134.546.*

9 ➔Section 2. KRS 134.504 is amended to read as follows:

10 (1) (a) The department shall be responsible for the collection of certificates of
11 delinquency and personal property certificates of delinquency.

12 (b) The provisions of this section relating to certificates of delinquency shall also
13 apply to personal property certificates of delinquency unless otherwise
14 specifically noted.

15 (c) The department shall offer the collection duties related to certificates of
16 delinquency and personal property certificates of delinquency to the county
17 attorney in each county, unless the department determines that a county
18 attorney has previously failed to perform collection duties in a reasonable and
19 acceptable manner.

20 (2) Any county attorney desiring to perform the collection duties shall enter into a
21 contract with the department on an annual basis.

22 (3) The terms of the contract shall:

23 (a) Specify the duties to be undertaken by the county attorney, which shall
24 include, at a minimum, the duties set forth in subsection (4) of this section;

25 (b) ~~[- The terms of the contract shall also -]~~ Provide that, if the county attorney fails
26 to perform the duties required by the contract during the contract period, the
27 department may assume all collection responsibilities; and

1 (c) Allow the county attorney, at the option of the county attorney, to enforce
2 collection of a certificate of delinquency by the procedure established in
3 KRS 91.481 to 91.527 and authorized by Section 1 of this Act .

4 (4) The following duties shall be performed by the department or the county attorney,
5 as the case may be, with regard to each certificate of delinquency:

6 (a) Within thirty (30) days after the establishment of a certificate of delinquency,
7 the county attorney or the department shall mail a notice by regular mail to the
8 owner of record on the assessment date at the address on the records of the
9 property valuation administrator, or to the in-care-of address if an in-care-of
10 address is provided as required by subsection (5) of this section. The notice
11 shall:

- 12 1. Include the name, address, and telephone number of a contact person in
13 the county attorney's office or the department, as the case may be;
- 14 2. Advise that:
 - 15 a. The certificate of delinquency is a lien of record against the
16 property on which the taxes are due;
 - 17 b. The amounts due are a personal obligation of the taxpayer on the
18 assessment date; and
 - 19 c. The certificate bears interest at the rate of twelve percent (12%)
20 and, if not paid, will be subject to collection by the county attorney
21 or the department as provided by law;
- 22 3. Include the total amount due as of the date of the notice;
- 23 4. Include in bold print in at least twelve (12) point font, a statement
24 advising the taxpayer that anytime after ninety (90) days from the
25 creation of the certificate of delinquency, the certificate of delinquency
26 may be paid by a third-party purchaser and, that if so paid, the certificate
27 of delinquency will be subject to collection by the third-party purchaser

- 1 as provided by law. The notice shall also advise that a third-party
2 purchaser may impose substantial additional administrative costs and
3 fees associated with collection in addition to the amount due on the
4 certificate of delinquency, and that collection actions may include
5 foreclosure. This provision shall not be included in notices sent for
6 personal property certificates of delinquency; and
- 7 5. Advise that the taxpayer may qualify for a payment plan with the county
8 attorney or the department, if the taxpayer meets the requirements
9 established by the county attorney or the department, and if terms are
10 agreed to prior to the date of the sale;
- 11 (b) The county attorney or the department shall file in the office of the county
12 clerk a list of the names and addresses to which the thirty (30) day notice was
13 mailed along with a certificate attesting that the notices were mailed in
14 accordance with the requirements of this section;
- 15 (c) 1. All thirty (30) day notices returned as undeliverable shall be submitted
16 by the county attorney or department to the property valuation
17 administrator, and a list of the returned notices shall be filed with the
18 county clerk, who shall record the list in the order book of the county.
- 19 2. The property valuation administrator shall attempt to correct inadequate
20 or erroneous addresses and, if property has been transferred, shall
21 determine the new owner, current mailing address, and in-care-of
22 address, if any, as provided in KRS 382.135.
- 23 3. The property valuation administrator shall return the notices with the
24 corrected information to the county attorney or the department within
25 twenty (20) days of receipt.
- 26 4. Upon receipt of the new information from the property valuation
27 administrator, the county attorney or the department shall resend the

1 notice required by paragraph (a) of this subsection using the updated
2 information;

3 (d) 1. At least twenty (20) days after the mailing of the thirty (30) day notice
4 required by paragraph (a) of this subsection, but within sixty (60) days
5 of the establishment of a certificate of delinquency, the county attorney
6 or department shall send a second notice, by regular mail, to owners of
7 record whose tax bills remain delinquent, or to the in-care-of addresses
8 or corrected address, if information regarding a new property owner has
9 been received by the county attorney or the department under the
10 provisions of paragraph (c) of this subsection. The notice shall include,
11 at a minimum, the following information:

12 a. The name, address, and telephone number of a contact person in
13 the county attorney's office or the department, as the case may be;

14 b. A statement that a sale of tax claims ~~shall~~will be held by the
15 county clerk on the date established by the department for the sale.
16 The text of the statement shall include the actual sale date, as well
17 as a statement noting that the certificate of delinquency may be
18 paid by a third-party purchaser at the sale, and if the certificate of
19 delinquency is paid by a third-party purchaser, it ~~shall~~will be
20 subject to collection by the third-party purchaser as provided by
21 law, that significant additional collection fees ~~shall~~will be
22 imposed by the third-party purchaser, and that collection actions
23 may include foreclosure. This statement shall not be included in
24 notices sent to owners of property subject to a personal property
25 certificate of delinquency; and

26 c. A statement that the taxpayer may qualify for a payment plan with
27 the county attorney or the department, if the taxpayer meets the

1 requirements established by the county attorney or the department,
2 and if terms are agreed to prior to the date of the sale.

3 2. The county attorney or the department shall file in the office of the
4 county clerk a list of the names and addresses to which the sixty (60)
5 day notice was mailed, along with a certificate attesting that the notices
6 were mailed in accordance with the requirements of this section.

7 3. If the notice required by paragraph (c) of this subsection is returned as
8 undeliverable, and the property valuation administrator is not able to
9 provide a corrected or updated address, the county attorney or the
10 department shall address the sixty (60) day notice to "Occupant" and
11 shall mail the notice to the address of the property to which the
12 certificate of delinquency applies;

13 (e) The county attorney or the department shall deliver to the property valuation
14 administrator, at the same time the notice required by paragraph (d) of this
15 subsection is sent, a list of the owners whose tax bills remain delinquent. The
16 property valuation administrator shall review this list in accordance with KRS
17 132.220 to establish that the properties on the list can be identified and
18 physically located; and

19 (f) 1. Anytime after the expiration of the one (1) year tolling period
20 established by KRS 134.546, the county attorney or department may
21 institute an action to collect the amount due on a certificate of
22 delinquency owned by the taxing jurisdictions and in the possession of
23 the county clerk.

24 2. At least forty-five (45) days before instituting a legal action, the county
25 attorney or department shall send, by regular mail, a notice of intent to
26 initiate legal action to enforce the lien.

27 3. The notice shall be sent to the owner of record of the property or to the

1 in-care-of address or corrected address if either has been provided
2 pursuant to this section.

3 (5) If property subject to a certificate of delinquency has been transferred in any year
4 after the assessment date, the property valuation administrator shall determine the
5 in-care-of address supplied in the deed pursuant to KRS 382.135 and shall provide
6 that information to the county attorney or the department.

7 (6) (a) Failure of the county attorney or the department to mail the notices required in
8 subsection (4) of this section shall not affect the validity of the claim of the
9 state, county, school district, and taxing district. However, the county attorney
10 or the department shall not receive any compensation, commission, or
11 payment related to any certificate of delinquency for which the notices
12 required by the provisions of subsection (4) of this section are not sent.

13 (b) For each notice mailed, one dollar (\$1) shall be added to the amount of the
14 certificate of delinquency, to offset the cost of mailing, and, upon collection,
15 the county attorney or the department shall be paid ~~the~~^{such} amounts as
16 reimbursement for mailing costs.

17 (7) (a) As compensation for the collection duties performed pursuant to a contract
18 with the department, a county attorney shall be paid twenty percent (20%) of
19 the amount due each taxing unit during the contract period, whether the
20 amount is paid voluntarily, through sale, or under court order, and whether the
21 amount is paid to the county clerk or the county attorney. The fee for the
22 county attorney shall be added to the amount of the certificate of delinquency
23 and shall be paid by the person paying the certificate of delinquency.

24 (b) If payment in full is voluntarily made by the taxpayer to the county attorney
25 or county clerk within five (5) days of the filing of the tax claim with the
26 county clerk, the county attorney fee shall be waived.

27 (c) 1. If a county attorney files a court action or files a cross-claim, the county

1 attorney shall be paid the greater of:

2 a. Reasonable attorney's fees and costs that arise from the
3 prosecution of collection remedies or the protection of a
4 certificate of delinquency during litigation; or

5 b. ~~[Shall be paid]~~ An additional fee of thirteen percent (13%) of the
6 amount of the certificate of delinquency and shall be reimbursed
7 for costs incident to the court action. The additional fee and costs
8 incident to the litigation shall be added to the certificate of
9 delinquency and shall be paid by the person paying the certificate
10 of delinquency.

11 2. For purposes of subparagraph 1.a. of this paragraph:

12 a. Actual attorney's fees up to two thousand dollars (\$2,000) may
13 be reasonable if the fees are based upon documented work
14 performed at a rate commensurate with hourly rates customarily
15 charged by private attorneys in that jurisdiction for similar
16 services. A flat fee rate, without hours documented for work
17 performed, may be reasonable if the flat fee rate is determined to
18 be discounted from the usual and customary rates for
19 comparable work; and

20 b. Any attorney's fee arising from the litigation in excess of two
21 thousand dollars (\$2,000) shall be reasonable if the court finds
22 that the county attorney incurred actual attorney's fees in excess
23 of two thousand dollars (\$2,000) and the additional fees were
24 warranted based upon the complexity of the issues presented in
25 the litigation.

26 (d) If more than one (1) county attorney renders necessary services to collect on a
27 certificate of delinquency, the county attorney serving the last notice or

1 rendering the last substantial service preceding collection shall be entitled to
2 the fee.

3 (8) (a) The county attorney shall establish a system to accept installment payments
4 from delinquent taxpayers. The county attorney may, during the contract
5 period, enter into an agreement with a delinquent taxpayer to accept
6 installment payments on the certificates of delinquency. The agreement shall
7 not waive the county attorney's right to initiate court action or other
8 authorized collection activities if the taxpayer does not make payments in
9 accordance with the agreement.

10 (b) The county attorney may, upon written request of the taxpayer for good cause
11 and with agreement of the affected taxing jurisdiction or fee recipient, waive
12 or reduce fees and penalties that are part of a certificate of delinquency during
13 settlement or negotiation with a taxpayer in accordance with guidance
14 provided by the department.

15 (9) Any action by the county attorney authorized by this chapter shall be filed on
16 relation of the commissioner. A copy of any judgment obtained by the county
17 attorney shall be sent to the department.

18 (10) (a) The county attorney shall notify the county clerk and the department of the
19 filing of an action~~[a suit]~~ at the time the action~~[suit]~~ is filed, and of payment
20 agreements at the time the~~[such]~~ agreements are entered into. The county
21 clerk shall note on the certificate of delinquency the filing of the lawsuit or the
22 existence of the payment agreement, and these certificates of delinquency
23 shall not be available for purchase or payment by a third-party purchaser.

24 (b) The county attorney shall provide to the county clerk at least ten (10) days but
25 not more than twenty (20) days prior to the annual sale date for the county
26 established pursuant to KRS 134.128, a protected list of current year
27 certificates of delinquency that are:

- 1 1. Under a payment plan with the county attorney on which payments are
- 2 current;
- 3 2. Involved in litigation initiated by the county attorney or in which the
- 4 county attorney responds or files an answer;
- 5 3. Involved in bankruptcy litigation in which the county attorney has filed
- 6 a claim; or
- 7 4. Included on a list of protected properties submitted to the county
- 8 attorney by a vacant property review commission or an alternative
- 9 government entity as provided in KRS 99.727.

10 The list shall include sufficient detail for the county clerk to accurately
11 identify the property.

12 (c) The county attorney shall notify the county clerk of the failure of any payment
13 agreement and, upon notification to the clerk, the certificate of delinquency
14 shall be available for purchase.

15 (11) The department may make its delinquent tax collection databases and other
16 technical resources, including but not limited to tax refund offsetting, available to
17 the county attorney upon request from the county attorney. The county attorney
18 seeking assistance shall enter into any agreements required by the department to
19 protect taxpayer confidentiality, to ensure database integrity, or to address the
20 concerns of the department.

21 (12) (a) If a county attorney chooses not to contract for collection duties, or if a county
22 attorney fails to perform the duties required by the contract, the department
23 shall assume responsibility for all uncollected certificates of delinquency and
24 personal property certificates of delinquency, including, at the option of the
25 department, those with pending court action or for which the county attorney
26 has entered into an installment payment agreement.

27 (b) If the department assumes or retains responsibility for the collection of

certificates of delinquency and personal property certificates of delinquency, the twenty percent (20%) fee that would have been paid to the county attorney under subsection (7) of this section, and any other fees or costs established by this section for the county attorney shall be paid to the department for deposit in the delinquent tax fund provided for under KRS 134.552.

➔Section 3. KRS 91.481 is amended to read as follows:

As used in KRS 91.481~~[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 includes~~[include]~~ the taxes both on land and the improvements on the land~~[thereon]~~;
- (3) "Master commissioner" or "circuit clerk" means the master commissioner and the circuit clerk of the judicial circuit~~[district]~~ in which any collector is located;
- (4) "Tax bill" means the statement of the land taxes and any tax~~[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.

➔Section 4. KRS 91.484 is amended to read as follows:

- (1) (a) As early as practicable in July of each year, the collector of taxes shall~~[, as early in the month of July as is practicable,]~~ make a list of all the tax bills remaining unpaid, in whole or in part~~[, unpaid]~~ on the date due and payable and~~[. He]~~ shall at once file the list with the director of finance.
- (b) A false report or a failure to report shall not invalidate subsequent proceedings for collection of the tax.
- (2) The list of delinquent properties and lots prepared pursuant to subsection (1) of this section shall contain the following:
 - (a) A description of the land by district, block, lot~~s~~, and sub-lot~~s~~, and include the

1 street address;~~[-]~~

2 (b) A statement of the amount of each tax bill upon ~~the~~~~[-such]~~ parcel, including:

3 1. All tax bills on the parcel~~[-thereon]~~ which are delinquent;~~[-]~~

4 2. The year of the assessment;~~[-]~~

5 3. The block, lot, and sub-lot of each tax bill;~~[-and]~~

6 4. The date from which and the rate at which interest and penalties shall be
7 computed;~~[-]~~ and

8 5. An appropriate designation of the owner or holder of each tax bill; and~~[-]~~
9 }

10 (c) The name of the last known person appearing on the records of the collector
11 in whose name the tax bills on ~~the~~~~[-such]~~ real estate were listed or charged for
12 the year preceding the calendar year in which ~~the~~~~[-such]~~ list is filed.

13 ➔Section 5. KRS 91.487 is amended to read as follows:

14 (1) If any of the land or lots against which delinquent taxes are owed~~[-]~~ remain
15 unreleased or unpaid six (6) calendar months from the date due and payable, the
16 collector may file suit in the Circuit Court of the county in which the property is
17 located against ~~the~~~~[-such]~~ land or lots to enforce the lien of the city created under
18 KRS 91.560.

19 (2) The collector shall note on the tax bill the fact that a legal action~~[-suit]~~ has been
20 filed to collect the taxes~~[-commenced]~~.

21 (3) The collector shall note on the list of all delinquent city land tax bills collectible by
22 the city~~[-, which are delinquent,]~~ prepared pursuant to KRS 91.481, that a legal
23 action~~[-suit]~~ has been filed and shall include:

24 (a) The land or lots against which the action was filed; and

25 (b) The civil action number assigned by~~[-give]~~ the court for that tax bill,~~[-docket~~
26 ~~the number of each suit]~~ and the date the action~~[-suit]~~ was commenced.

27 (4) It shall be a defense to an action for recovery of taxes against real property that the

1 action was not commenced within seven (7) years after delinquency.

2 (5) Any person interested in or the owner of any tract of land or lot contained in the
3 records of delinquent land and lots in the collector's office may release ~~the~~^[such]
4 tract of land or lot, or any part ~~of the land~~^[thereof], from ~~the~~^[such] city's lien on the
5 property~~[thereon,]~~ by paying the taxes due the collector, together with interest from
6 the date of delinquency.

7 (6) (a) If suit ~~has~~^[shall have] been commenced against any tract of land or lot for the
8 collection of taxes, the person desiring to have the land released before
9 judgment shall pay:

10 1. ~~[, in addition to]~~ The original taxes, interest, and costs~~[cost]~~ including
11 attorneys' fees; and~~[, shall pay]~~

12 2. To the collector, all necessary costs incurred in the court where the
13 action~~[suit]~~ is pending; ~~[,]~~ and

14 (b) The collector shall account to the clerk of the court in which the action~~[suit]~~ is
15 filed for the court costs~~[so]~~ collected.

16 ➔Section 6. KRS 91.488 is amended to read as follows:

17 (1) (a) The collector may enforce city tax liens by bringing an action~~[suit]~~ in rem
18 against property~~[so]~~ encumbered by the lien.

19 (b) An action brought under paragraph (a) of this subsection~~[This means of~~
20 ~~enforcement]~~ shall not be the exclusive remedy available to the collector and
21 shall be in addition to all other remedies available at law or equity.

22 (c) There shall be no limit on the~~[Any]~~ number of parcels of real estate~~[may be]~~
23 joined in one (1) petition or action~~[suit]~~.

24 (2) Each separate tract or parcel of real estate joined in any one (1) action shall be:

25 (a) Included in a separate count to distinguish it from other parcels within the
26 same action; ~~[,]~~

27 (b) ~~[(2) Each separate tract or parcel of real estate joined in any one (1) action~~

1 ~~shall be~~ Listed by the collector by its tax district, block, lot, and sub-lot; and
 2 ~~shall be~~

3 **(c)** Separately indexed and docketed by the Circuit Court clerk in a book kept by
 4 the clerk for that purpose. ~~For each parcel of real estate~~ The Circuit Court
 5 clerk shall be allowed a fee of fifty cents (\$0.50) **for each separately indexed**
 6 **tract or parcel of real estate** which shall be taxed and paid as ~~other~~ costs.

7 ➔ Section 7. KRS 91.4881 is amended to read as follows:

8 (1) A **legal action** ~~suit~~ for the enforcement of the tax liens brought pursuant to KRS
 9 **91.481** ~~91.484~~ to 91.527 shall be instituted by filing **a petition** with the Circuit
 10 Court **of the county in which the property is located. The petition shall be** ~~clerk a~~
 11 ~~petition, containing a caption~~ in substantially the following form:

12 _____ Circuit Court

13 _____ Division

14 **Case** No. _____

15 City of _____

Plaintiff

16 VS.

17 _____ Parcels of Land Encumbered

18 with Delinquent Tax Liens

Defendants

19 (2) **(a)** The petition ~~also~~ shall contain a separate count for each parcel of real estate
 20 included in the action.

21 **(b)** Each count in the petition shall set forth those items of information required
 22 of the collector in KRS 91.484(2) and **for each parcel** shall list the name of
 23 any taxing authority or person of record:

24 **1.** Owning or holding any tax bill;

25 **2.** **Owning** or claiming any right, title, or interest in or to **the parcel**; ~~or~~

26 **3.** **Holding any** lien upon ~~any~~ ~~such~~ parcel of real estate **identified** ~~as~~
 27 ~~set out~~ in the petition; **or**

1 **4. Asserting any other**~~[, and a]~~ claim **against the property.**

2 **(c)** The specific right, title, or interest~~[either]~~ owned or claimed, or lien held, by
3 any taxing authority other than the city or by other interested persons of
4 record **shall not be required to**~~[need not]~~ be set forth in the **petition**~~[action]~~.

5 (3) The petition shall conclude with a claim **for relief** that:

6 **(a)** All city tax liens upon **the**~~[such]~~ real estate be enforced;~~[that]~~

7 **(b)** The court determine the amounts and priorities of all tax bills, together with
8 interest, penalties, and costs;~~[that]~~

9 **(c)** The court order **the**~~[such]~~ real estate to be sold by the master commissioner
10 pursuant to~~[the provisions of]~~ KRS 426.560 to 426.715, except as otherwise
11 provided in KRS 91.4885;~~[,]~~ and~~[that]~~

12 **(d)** A report of the sale be made by the master commissioner to the court for
13 further proceedings under the provisions of KRS **91.481**~~[91.484]~~ to 91.527.

14 (4) **(a)** The petition~~[so]~~ filed **under this section** shall have the same effect, with
15 respect to each parcel of real estate described, as a separate **action**~~[suit]~~
16 instituted to enforce the tax lien against any one (1) of the parcels of real
17 estate.

18 **(b)** The invalidity of any separate count shall not in any way affect the validity of
19 the remainder of the proceedings with respect to any other count in the action.

20 ➔Section 8. KRS 91.4882 is amended to read as follows:

21 (1) Any action brought pursuant to KRS 91.488 to 91.4885 shall constitute an action in
22 rem and the pleadings~~[therein]~~ shall consist of a petition and an answer or answers.

23 (2) **(a)** An answer **to the petition** may be filed by any person or taxing authority
24 owning or claiming any right, title, or interest in or to any tax bill constituting
25 a tax lien on the real estate described in the petition or by any person owning
26 or claiming any right, title, or interest in or to, or lien upon, **the**~~[such]~~ real
27 estate.

1 (b) Any~~[An]~~ answer filed under this subsection:

2 1. Shall include the nature and amount of the interest and any defense or
3 objection to the enforcement of the tax liens listed in the petitions;~~[.]~~
4 and

5 2. May include the allegations usually incorporated by the appropriate
6 pleadings.

7 (3) An answer~~[Any answers]~~ shall contain the caption and number of the case, and the
8 count number or numbers, as set out in the petition, of the parcels of real estate
9 concerned. The~~[Such]~~ answer shall~~[must]~~ be filed with the Circuit Court clerk and
10 a copy of the answer shall be~~[thereof]~~ served on the collector not later than fifty
11 (50) days after the date of the first publication of the notice of enforcement.

12 (4) ~~[In the event of]~~ Failure to file an answer within the required~~[said]~~ fifty (50) day
13 period~~[.]~~ may result in entry of a default judgment~~[may be taken]~~ on all parcels of
14 real estate for which no answer was~~[has been]~~ filed.

15 (5) Any taxing authority owning or claiming any interest, right, or title in or to any tax
16 bill constituting a tax lien on the real property described in the petition filed
17 pursuant to KRS 91.4881 may~~[either]~~ file a cross-claim or join the action as a co-
18 plaintiff pursuant to~~[using the provisions of]~~ KRS 91.481~~[91.484]~~ to 91.527,
19 notwithstanding the provisions of KRS Chapter 134~~[134.010 et seq.]~~.

20 ➔Section 9. KRS 91.4883 is amended to read as follows:

21 (1) Within thirty (30) days after~~[the]~~ filing~~[with the Circuit Court clerk of]~~ an
22 enforcement action~~[suit]~~ for the collection of unpaid taxes with the Circuit Court
23 clerk under~~[the provisions of]~~ KRS 91.481~~[91.484]~~ to 91.527, the collector shall
24 cause a notice of enforcement to be published two (2) times, once each week,
25 during successive weeks, and on the same day of each week, otherwise in the
26 manner established in~~[accordance with the provisions of]~~ KRS Chapter 424.

27 (2) The~~[Such]~~ notice shall be in substantially the following form:

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

3 Public Notice is hereby given that on the _____ day of _____, 20 ~~[19_____]~~,
4 the City of _____ of _____ County, Kentucky, filed a petition, being
5 Action Number _____, in the Circuit Court of _____ County, Kentucky, at
6 _____ (stating the city), for the enforcement of liens for delinquent land taxes
7 against the real estate situated in ~~the~~_[such] city, all as described in said petition.

8 The ~~city seeks entry of~~_[object of said suit is to obtain from the court] a judgment from
9 the court enforcing the city's tax and other liens against ~~the~~_[such] real estate and ordering
10 the sale of ~~the~~_[such] real estate for the satisfaction of ~~the~~_[said] liens ~~thereon (except~~
11 ~~right of redemption in favor of the United States of America if any)]~~, including principal,
12 interest, penalties, and costs, with the exception of any right of redemption in favor of
13 the United States of America, if any. ~~The~~_[Such] action is being brought against the real
14 estate only and no personal judgment shall be entered~~therein~~.

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

23 (Here set out the respective count numbers, property descriptions, names of taxpayers of
24 record and statements of total principal amounts of tax bills, and names of those other
25 interested persons of record~~next above referred to~~.)

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

1 of real estate.

2 Any person or taxing authority owning or holding any tax bill or claiming any right,
3 title, or interest in or to, or lien upon, any identified~~[such]~~ parcel of real estate is required
4 to~~[must]~~ file an answer to the action~~[such suit]~~ in the office of the Circuit Court clerk of
5 _____ county in _____, and provide a copy of the~~[such]~~ answer to~~[with]~~ the
6 city of _____ in accordance with the Kentucky Rules of Civil Procedure, on or
7 before the ____ day of _____, 20~~[19]~~~~____~~, and ~~in such~~ The answer shall
8 set forth in detail the nature and the amount of the~~[such]~~ interest in the property and any
9 defense or objection to the enforcement of the tax liens, or any other affirmative relief
10 the person or taxing authority~~[he or it]~~ may be entitled to assert with respect to the
11 property~~[thereto]~~.

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

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

1 _____, Kentucky
 2 (name of city)

3 _____

4 Attorney

5 _____

6 _____

7 _____

8 Address

9 _____

10 Phone

11 _____

12 Date of first publication

13 ➔Section 10. KRS 91.4884 is amended to read as follows:

14 (1) The collector shall also cause to be prepared and sent by certified mail, return
 15 receipt requested ~~[mailed by first class mail, certified by a United States postal~~
 16 ~~service certificate of mailing]~~, within thirty (30) days after the filing of the~~[such]~~
 17 petition, at ~~brief~~ notice of the filing of the action~~[suit]~~ to any taxing authority or
 18 person of record owning or holding any tax bills or claiming any right, title, or
 19 interest in or to, or lien upon, any~~[such]~~ parcel of real estate as set out in the
 20 petition.

21 (2) The notice shall be substantially as follows:

22 To the person to whom this notice is addressed:

23 Public records indicate that you may own or claim some right, title, or interest in or
 24 to, or hold a lien upon, a certain parcel of real estate identified as~~[located at]~~ (here insert
 25 the street address and the property valuation administrator's tax parcel number) and set
 26 out in count number _____ in a~~[certain]~~ petition bearing Action No. _____ filed in the
 27 Circuit Court of _____ County, Kentucky at _____ (city) on _____,

1 20 [19____], civil action number _____, in which [wherein] an enforcement of the
2 liens of various delinquent tax bills is sought by entry of [and] a court order [asked] for
3 the purpose of selling the [said] real estate at a public sale for payment of all delinquent
4 tax bills, together with interest, penalties, and costs. Publication of the notice of [such]
5 enforcement was given [commenced] on the _____ day of _____, 20 [19....], in
6 _____ (here insert name of city).

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

10 Unless all delinquent city taxes are paid upon the parcel of real estate described in
11 the [said] petition, and unless the owners of the [said] real estate shall have either [have]
12 discharged any city tax liens, or satisfied any judgment rendered on the [said] liens in
13 favor of the city, prior to the time of the enforcement sale of the [such] real estate by the
14 master commissioner, or within sixty (60) days after the sale if the purchase price at sale
15 is less than the parcel's certified assessed value, the owner or any taxing authority or
16 person of record claiming any right, title, or interest in or to, or lien upon, any
17 identified [such] parcel of real estate shall be forever barred and foreclosed of all right,
18 title, and interest, and equity of redemption in and to the [such] parcel of real estate. Any
19 owner, taxing authority, or person of record claiming any right, title, or interest in or
20 to, of lien upon the property [; provided], however, [that any such person] shall have the
21 right to file an answer in the action setting forth in detail the nature and amount of the
22 interest and any defense or objection to the enforcement. The answer shall be filed [said
23 suit] on or before the _____ day of _____, 20 [19____], in the office of the
24 Circuit Court clerk and copy of the answer shall be served upon [thereof to] the city of
25 _____, in accordance with the Kentucky Rules of Civil Procedure [setting forth in
26 detail the nature and amount of the interest and any defense or objection to the
27 enforcement].

1 Dated _____, 20 ~~[19]~~ _____, Kentucky
 2 (Name of city)

3 _____

4 Attorney

5 _____

6 _____

7 _____

8 Address

9 _____

10 Phone

11 ➔Section 11. KRS 91.4885 is amended to read as follows:

12 (1) (a) The court shall order the master commissioner to sell, pursuant to~~the~~
 13 ~~provisions of~~ KRS 426.560 to 426.715, except as otherwise provided in this
 14 section, each parcel separately by individual count number.

15 (b) The court shall further order that a report of the sale be made by the master
 16 commissioner to the court for further proceedings under~~the provisions of~~
 17 KRS 91.481~~[91.484]~~ to 91.527.

18 (2) (a) Prior to the master commissioner's setting each parcel for sale pursuant to
 19 court order, the collector shall file with the Circuit Court clerk an affidavit as
 20 to the most recent certified tax assessment of each parcel to be sold.

21 (b) The most recent certified assessment of a property shall be the property
 22 valuation administrator's last assessment as~~which shall have been~~ certified
 23 by the Kentucky Department of Revenue to the county clerk, as required by
 24 KRS 133.180.

25 (3) The~~most recent certified~~ assessment~~as sworn to~~ in the affidavit furnished by
 26 the collector under subsection (2) of this section shall be used in all actions
 27 brought under KRS 91.481~~[91.484]~~ to 91.527 to determine the owner's equity of

1 redemption as provided by KRS 91.511(2).

2 ➔Section 12. KRS 91.494 is amended to read as follows:

3 Affidavits confirming the~~[of]~~ publication of notice and of posting, mailing, or other acts
4 required by the provisions of KRS 91.481~~[91.484]~~ to 91.527 shall be filed in the office of
5 the circuit clerk prior to the trial, and~~[when so filed]~~ shall constitute~~[part of the]~~
6 ~~evidentiary document in the enforcement suit. The affidavits shall be]~~ prima facie
7 evidence of the performance of acts~~[therein]~~ described in the affidavit,~~[and may be so]~~
8 ~~used in the trial of the suit]~~ unless challenged by verified answer duly filed in the suit.

9 ➔Section 13. KRS 91.501 is amended to read as follows:

10 (1) (a) Any legal action~~[suit]~~ to collect delinquent tax bills which may be pending at
11 the time of the commencement of any action~~[suit]~~ brought under~~[the]~~
12 ~~provisions of]~~ KRS 91.481~~[91.484]~~ to 91.527~~[,]~~ affecting the same land~~[,]~~
13 shall be consolidated with the action~~[such suit]~~ brought under KRS
14 91.481~~[91.484]~~ to 91.527.

15 (b) In any consolidated action:

16 1. The parties to the pending legal action at the time of the
17 commencement of an action brought under KRS 91.481 to 91.527
18 ~~[suit]~~ shall file an answer or other responsive pleading in the
19 consolidated action; and~~[answers, but]~~

20 2. Any tax bill sought to be collected in any pending action~~[suit]~~ may be
21 included in any list in the petition~~[included as a part of any]~~ petition
22 filed by the collector.

23 (c) All amounts due on any tax bill~~[If so]~~ included under paragraph (b)2. of this
24 subsection in a consolidated action~~[, the inclusion shall act as an abatement]~~
25 ~~of any pending suit, and all amounts then due on any such tax bill]~~, including
26 interest, penalties, and costs, shall be listed and charged, and~~[shall continue in]~~
27 ~~force]~~ the liens against the respective parcel of real estate listed in the petition

1 filed pursuant to~~[the provisions of]~~ KRS 91.481~~[91.484]~~ to 91.527 shall
 2 continue in force.

3 (2) Any consolidated action described in subsection (1) of this section~~[suit brought~~
 4 ~~under the provisions of KRS 91.484 to 91.527, involving delinquent tax bills sought~~
 5 ~~to be collected by any suit pending at the time suit is brought under KRS 91.484 to~~
 6 ~~91.527,]~~ shall be tried as all other actions, and the statute of limitations shall not
 7 prevent the parties to the previous~~[such]~~ pending action~~[suit]~~ from asserting all
 8 rights and defenses which they may~~[then]~~ have.

9 (3) Any cross-claim of a taxing authority under KRS 91.481~~[91.484]~~ to 91.527 may
 10 include a claim for the immediate enforcement of any ad valorem tax owed to the
 11 taxing authority, notwithstanding~~[the provisions of]~~ Chapter 134~~[KRS 134.010 et~~
 12 ~~seq.]~~.

13 ➔Section 14. KRS 91.504 is amended to read as follows:

14 (1) (a) Upon the trial of the action on the issue~~[cause upon the question]~~ of
 15 enforcement, the tax bill shall be prima facie proof that the tax described in
 16 the tax bill has been validly assessed at the time indicated by the tax bill and
 17 that the tax is unpaid.

18 (b) Any person alleging any jurisdictional defect or invalidity in the tax bill, or in
 19 the sale of the tax bill, shall:~~[thereof must]~~

20 1. Particularly specify in his or her answer the defect or basis of the
 21 alleged invalidity;~~[,]~~ and ~~[must, upon trial,]~~

22 2. Affirmatively establish the defense at trial.

23 (2) After the court has~~[first]~~ determined the:

24 (a) Validity of the tax liens of all tax bills affecting parcels of real estate
 25 described in the petition; and~~[, the]~~

26 (b) Priorities of the tax bills and other interests~~[interest]~~ and the amount due~~[~~
 27 ~~thereon]~~, including principal, interest, penalties, and costs;~~[,]~~

1 the court shall enter a judgment ~~for the~~ sale of the property and shall fix the
 2 time and place of the judgment sale.

3 (3) The petition shall be dismissed as to any parcel of real estate released or redeemed
 4 prior to the time fixed for the master commissioner's sale as provided in KRS
 5 91.481~~[91.484]~~ to 91.527.

6 (4) (a) If the parcel of real estate sold at the master commissioner's judgment sale is
 7 sold for a sum sufficient to fully pay the principal amount of all tax bills
 8 included in the judgment together with interest, penalties, and costs, and for
 9 no more, and ~~the~~^{such} sale is confirmed by the court, then all other
 10 proceedings as to ~~those~~^{such} parcels of real estate shall be finally dismissed
 11 as to all parties of interest other than tax bill owners or holders, except as
 12 provided in paragraph (b) of this subsection.~~[: provided, however, that]~~

13 (b) Any party seeking relief other than an interest in, or lien upon, the real estate
 14 may continue with the action~~[said suit]~~ to a final adjudication of ~~the~~^{such}
 15 other issues.

16 (c) An appeal may be taken~~[had]~~ as to any claim attacking the validity of the tax
 17 bill or bills or the priorities as to payment of proceeds of the judgment sale.

18 (5) (a) If the parcel of real property sold at the master commissioner's sale is:

19 1. Sold for a sum greater than the total amount necessary to pay the
 20 principal amount of all tax bills included in the judgment, together with
 21 interest, penalties, and costs, and the sale is confirmed by the court, and
 22 no appeal is taken by:

23 a. Any person claiming any right, title, or interest in or to, or lien
 24 upon, the parcel of real estate; ~~or~~^{by}

25 b. Any person or taxing authority owning, ~~or~~^{or} holding, or claiming
 26 any right, title, or interest in or to any tax bills;

27 within the time fixed by law for the filing of a notice of appeal, the court

1 shall order the master commissioner to make distribution to the owners
2 or holders of the respective tax bill included in the judgment of the
3 amount found to be due, and in the order of priority.

4 **(b) 1. After payments have been made under paragraph (a) of this**
5 **subsection**~~[Thereafter]~~, all proceedings in the **action relating to**
6 **those**~~[suit shall be ordered by the court to be dismissed as to such]~~
7 persons owning, holding, or claiming any right, title, or interest in any
8 ~~such~~ tax bill paid **under paragraph (a) of this subsection shall be**
9 **dismissed by the court.**~~[, and]~~

10 **2.** The case shall proceed as to any parties claiming any right, title, or
11 interest, or lien upon, the parcel of real estate affected by ~~the~~~~[such]~~ tax
12 bill as to their respective claims to the surplus funds~~[then]~~ remaining in
13 the hands of the court.

14 (6) **(a)** Whenever an answer is filed to the petition, a severance of the action as to all
15 parcels of real estate affected by ~~the~~~~[such]~~ answer shall be granted, and the
16 issues raised by the petition and the answer shall be tried separate and apart
17 from the other issues in the **action.**~~[suit, but]~~

18 **(b)** The granting of the severance **under this subsection** shall not delay the trial or
19 other disposition of any other issues in the case.

20 (7) **(a)** A separate appeal may be taken from any other issue in the case. A separate
21 appeal may be taken from any action of the court affecting any right, title, or
22 interest in or to, or lien upon, ~~the~~~~[such]~~ real estate, other than issues of law
23 and fact, affecting the amount or validity of the lien of tax bills.~~[, but]~~

24 **(b) 1.** The proceeding to enforce the lien of any tax bills shall not be stayed by
25 the appeal.

26 **2.** The trial shall be conducted by the court without~~[the aid of]~~ a jury.

27 **3.** This action shall take precedence over and be triable before any other

1 actions affecting the title to the real estate upon motion of any interested
2 party.

3 ➔Section 15. KRS 91.507 is amended to read as follows:

4 (1) After the trial of the issues, the court shall render judgment as promptly as
5 circumstances permit.

6 (2) If the court finds that no tax bill was delinquent when the action~~[suit]~~ was
7 instituted or tried,~~[then]~~ the judgment of the court shall be that the action~~[cause]~~ be
8 dismissed as to the parcels of real estate described in the tax bill.

9 (3) If the evidence warrants, the judgment may be for the principal amount of the
10 delinquent tax bill upon the real estate upon which the action~~[suit]~~ was brought,
11 together with interest, penalties, and court costs computed as of the date of the
12 judgment.

13 (4) The court may decree that the lien upon the parcel of real estate described in the
14 tax bill be enforced and the~~[such]~~ real estate be sold by the master commissioner
15 with~~[and]~~ the cost continued for further proceedings as provided by KRS
16 91.481~~[91.484]~~ to 91.527.

17 ➔Section 16. KRS 91.511 is amended to read as follows:

18 (1) At any time prior to the sale of the property,~~any~~ person having any right, title,~~or~~
19 interest in, or lien upon, any parcel of real estate described in the petition may
20 discharge any city lien or satisfy a judgment in favor of the city as to the~~[said]~~
21 parcel of real estate by paying to the collector the entirety of the lien or
22 judgment~~[all of the sums mentioned therein]~~, including the principal, interest,
23 penalties, and costs~~[then due]~~.

24 (2) (a) If the property is sold pursuant to the judgment or order of the court and does
25 not bring its most recent assessed value certified by the Department of
26 Revenue to the county clerk as required by KRS 133.180, the owner may
27 redeem the property~~[it]~~ within sixty (60) days from the day of the sale~~[,]~~ by

1 paying the purchaser an amount equal to the original purchase price
2 plus~~money and~~ interest at the rate of eighteen percent (18%) per annum.

3 (b) Any owner who redeems his or her land under this subsection shall take a
4 receipt from the purchaser and lodge it with the clerk of the court. The receipt
5 shall be entered upon the records of the court.

6 (3) (a) The owner may tender the redemption money to the purchaser or the
7 purchaser's~~[-, his]~~ agent or attorney, if found in the county where the land lies,
8 or in the county in which the judgment was obtained or order of sale made.

9 (b) If the money is refused, or if the purchaser does not reside in either of the
10 counties described in paragraph (a) of this subsection, the owner may,
11 before the expiration of the right of redemption, file with~~[-go to]~~ the clerk of
12 the court in which the judgment was rendered or the order was made, an~~and~~
13 make~~make~~ affidavit:

14 1. Of the tender and refusal;~~[-]~~ or

15 2. That the purchaser or his or her agent or attorney do not reside in either
16 of the counties.

17 (c) The owner~~[-He]~~ may then pay to the clerk the redemption money, and the
18 clerk shall give the owner a receipt for the payment~~[-therefor]~~ and file the
19 affidavit in the case file~~[-among the papers]~~ of the action.

20 (4) (a) When the right of redemption exists, the owner may remain in possession of
21 the property until it expires. Real property so sold shall not be conveyed to the
22 purchaser until the right of redemption has expired.

23 (b) If the property~~[-it]~~ is redeemed, the sale shall, from and after the redemption,
24 or from and after the deposit of the redemption money with the clerk, be null
25 and void.

26 (5) In the event of failure to redeem within the period provided for redemption, the
27 owner or any other party in interest shall be barred forever of all his or her right,

1 title, and interest in and to the parcel of real estate described in the petition.

2 (6) Upon redemption~~[-]~~ as permitted by this section, the person redeeming shall be
3 entitled to a certificate of redemption from the collector describing the property in
4 the same manner as it is described in the petition and the collector shall thereupon
5 note on his or her records the word "redeemed" and the date of the payment
6 opposite the description of the parcel of real estate.

7 ➔Section 17. KRS 91.514 is amended to read as follows:

8 (1) (a) Upon the confirmation of the sale by the court and the expiration of the right
9 of redemption provided in KRS 91.511, the title to any real estate purchased
10 from the master commissioner pursuant to KRS 91.481 to 91.527 shall vest in
11 the purchaser.

12 (b) The title of the real estate shall be an absolute estate in fee simple, subject to
13 rights-of-way of public utilities on which tax has been otherwise paid, and
14 subject to any right of redemption of the United States of America, if any.

15 (c) All persons, including the Commonwealth of Kentucky, minors, persons
16 judicially found to be of unsound mind~~[infants, incompetents]~~, absentees,
17 and nonresidents who may have had any right, title, interest, claim, or equity
18 of redemption in or to, or lien upon the land shall be barred of all right, title,
19 interest, claim, lien, or equity of redemption, and the court shall order that
20 immediate possession of the real estate be given to the purchaser.

21 (d) Any person~~[-so]~~ barred under paragraph (c) of this subsection shall~~[-~~
22 ~~thereafter]~~ have as his or her exclusive remedy a claim for a share of the
23 proceeds of the sale of the real estate by the master commissioner.

24 (2) ~~Any~~~~[-The]~~ title vested under this section shall be subject to the liens of any tax bill
25 which may have attached to the parcel of real estate;

26 (a) Prior to the time of the filing of the petition affecting the parcel of real estate
27 not then delinquent; and~~[-, or which may have attached]~~

1 **(b)** After the filing of the petition and prior to the expiration of the period
2 provided for redemption and not including any answer to such petition.

3 (3) If the parcel of real estate is sold to the city or to a land bank authority created
4 pursuant to KRS 65.350 to 65.375, the title shall be free of any liens to the extent of
5 the interest of any taxing authority in any such real estate.

6 (4) The title shall not be subject to the lien of special tax bills which have attached to
7 the parcel of real estate, but the lien of the special tax bill shall attach to the
8 proceeds of the master commissioner's sale or to the proceeds of the ultimate sale of
9 the parcel by the city.

10 (5) Failure of any party other than the purchaser to follow the procedures set out in
11 KRS 91.484 to 91.527 shall not affect the vesting of title in the purchaser.

12 ➔Section 18. KRS 91.517 is amended to read as follows:

13 (1) After the master commissioner sells any parcel of real estate, the court shall, upon
14 its own motion or upon motion of any interested party, set the ~~*matter*~~~~[cause down]~~
15 for a hearing to confirm the sale, even ~~*if the*~~~~[though such]~~ parcels are not all of the
16 parcels of real estate described in the notice of the master commissioner's sale.

17 (2) If the sale is confirmed, the court shall order the proceeds of the sale applied in the
18 following order:

19 (a) To the payment of all costs, including court costs, publication costs, and costs
20 otherwise associated with the action and sale of the parcel described in the
21 particular count; and

22 (b) To the payment of all tax bills on the property, including principal, interest,
23 and penalties.

24 **(c)** If after the payment *under paragraphs (a) and (b) of this subsection there*
25 ~~*remain any*~~~~[, there is any sum remaining of the]~~ proceeds of the
26 commissioner's sale of the property, the court shall~~[try and]~~ determine the
27 other issues in the suit with respect to that particular count.

1 (d) If any of the answering parties has *filed an appeal and executed an*
 2 *appropriate supersedeas bond prior to the appeal*~~[specifically appealed]~~, the
 3 court~~[, provided that the answering parties have, prior to the appeal, executed~~
 4 ~~an appropriate supersedeas bond,]~~ shall retain custody of the funds pending
 5 disposition of the appeal, and upon disposition of the appeal shall make
 6 distribution.

7 (e) If there are not sufficient proceeds of the sale to pay all claims in any class
 8 described, the court shall order them to be paid in accordance with the
 9 priorities.

10 (3) If there are any funds remaining of the proceeds after the commissioner's sale and
 11 after the distribution of the funds as *set out in this section*~~[herein set out]~~ and no
 12 person entitled to any~~[such]~~ funds, whether or not a party to the *action*~~[suit]~~,
 13 *has*~~[shall have]~~ appeared within two (2) years after the sale~~[,]~~ and claimed the
 14 funds, *the funds*~~[they]~~ shall escheat to the state as provided in KRS Chapter 393.

15 ➔Section 19. KRS 91.521 is amended to read as follows:

16 (1) The collector~~[, or]~~ any interested person~~, or~~ anyone on behalf of *a person who has*
 17 *been judicially found to be of unsound mind*~~[any incompetent]~~ may appeal from
 18 the judgment confirming or disapproving the commissioner's sale and the
 19 distribution of proceeds.

20 (2) No *issues*~~[questions]~~ may be raised *in*~~[upon]~~ the appeal that could have been raised
 21 *in*~~[upon]~~ an appeal from the judgment of the sale.

22 (3) *Any appeal under this section*~~[The appeals]~~ shall be taken within thirty (30) days
 23 after the date of the judgment.

24 (4) The *requirement*~~[necessity]~~ for giving bond and the provisions *of the bond*~~[thereof]~~
 25 shall be the same as in the case of *an* appeal from the judgment of sale.

26 ➔Section 20. KRS 91.527 is amended to read as follows:

27 Any property or real estate acquired by the city by virtue of purchase at the

1 commissioner's sale shall be held by the city and~~any property so held~~ may be sold,
2 transferred, leased, or otherwise utilized by the city within its sole discretion.

3 ➔Section 21. KRS 91.550 is amended to read as follows:

4 (1) The personal property of minors~~infants~~ or persons judicially found to be of
5 unsound mind shall not be distrained for taxes assessed on their real property.

6 (2) The real property of a minor~~an infant~~ or person judicially found to be of unsound
7 mind shall not, during his or her disability, after ascertainment of such disability by
8 the city, be sold without the appointment of a guardian ad litem to represent the
9 interest of the~~such~~ person, for less than its certified assessed value on any
10 judgment of sale rendered for taxes and costs alone, where the real property came to
11 the minor~~infant~~ or person of unsound mind by descent, distribution, or devise, or
12 by gift or settlement of a decedent~~some person then deceased~~, or where the real
13 property belonged to the person of unsound mind before he or she was adjudged to
14 be~~became~~ of unsound mind.

15 (3) (a) ~~An~~No entire estate shall not be sold, for taxes and costs chargeable to the
16 owner of the particular estate, for less than its certified assessed value, so as to
17 defeat any reversion, remainder, or other future estate outstanding, unless the
18 reversioners, remaindermen, or holders of other future estates are ascertained
19 and are of full age,~~and no such~~

20 (b) An entire estate shall not~~ever~~ be put up to sale unless the particular estate of
21 the taxpayer has first been put up and has failed to bring the amount of the
22 taxes and costs.

23 ➔Section 22. KRS 92.810 is amended to read as follows:

24 In addition to those powers granted in this chapter for the collection of ad valorem taxes,
25 any urban-county government or city of the home rule class may enforce collection of
26 any tax bill due it by the procedure authorized by the provisions of KRS 91.481~~91.484~~
27 to 91.527, except the statute of limitations shall, in all cases, be that set forth in KRS

1 134.546.