

**134.547 Collection of delinquent taxes and assessment of omitted property.**

- (1) The department may act in the name of and in behalf of the state and in the name of and in behalf of any and all counties, school districts, and other taxing districts in the state to institute and prosecute any action or proceeding for the collection of delinquent taxes and the assessment of omitted property. If the department assumes the duties of collecting the delinquent taxes assessed under the authority of KRS Chapter 132, it shall have all the powers, rights, duties, and authority conferred generally upon the department by the Kentucky Revised Statutes, including but not limited to Chapters 131, 132, 133, 134, and 135.
- (2) Nothing contained in this chapter shall prevent the department from assessing any property in accordance with the provisions of KRS 136.020, 136.030, 136.050, or 136.120 to 136.180.
- (3) The department may require the use of any reports, forms, or databases necessary to administer the law in connection with the collection of delinquent taxes.

**Effective:** January 1, 2010

**History:** Amended and renumbered, 2009 Ky. Acts ch. 10, sec. 25, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 267, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 346, sec. 171, effective July 15, 2002. -- Amended 1998 Ky. Acts ch. 209, sec. 8, effective March 30, 1998. -- Amended 1996 Ky. Acts ch. 254, sec. 28, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 27, sec. 7, effective July 13, 1990; and ch. 411, sec. 7, effective July 13, 1990. -- Amended 1984 Ky. Acts ch. 405, sec. 3, effective July 13, 1984. -- Amended 1968 Ky. Acts ch. 152, sec. 107. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4149b-12, 4257a-1, 4257a-2, 4267.

**Formerly codified as** KRS 134.380.