

**91.420 Tax bills, how made out and listed for collection -- Evidence of validity of tax.**

During December of each year or as soon as the rates for the coming year are fixed, the tax bills shall be made out according to the provisions of the ordinances levying taxes and the following January shall be listed with the tax receiver for collection. Except as provided in KRS 133.240, taxes on personal property may be included with those on some one (1) parcel of land and improvements. Any tax bill so listed with the tax receiver shall be prima facie proof that all steps have been taken to make it a binding tax bill for the amounts and purposes and against the person and property therein named or described.

**Effective:** January 1, 1984

**History:** Amended 1984 Ky. Acts ch. 54, sec. 10, effective January 1, 1984. -- Amended 1948 Ky. Acts ch. 66, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2996.