

**91.481 Definitions for KRS 91.484 to 91.527 and 92.810.**

As used in KRS 91.484 to 91.527 and 92.810, unless the context otherwise requires:

- (1) "Collector" means any city of the first class.
- (2) "Land taxes" mean general taxes on real property and include the taxes both on land and improvements thereon.
- (3) "Master commissioner" or "circuit clerk" means the master commissioner and the circuit clerk of the judicial district in which any city of the first class is located.
- (4) "Tax bill" means the statement of the land taxes and the lien thereon, levied and assessed by any taxing authority.
- (5) "Tax lien" means the lien of any tax bill established pursuant to KRS 91.560.

**Effective:** July 15, 1980

**History:** Amended 1982 Ky. Acts ch. 409, sec. 7, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 47, sec. 1, effective July 15, 1980.