

**91.4881 Petition.**

- (1) A suit for the enforcement of the tax liens brought pursuant to KRS 91.484 to 91.527 shall be instituted by filing with the Circuit Court clerk a petition, containing a caption in substantially the following form:

..... Circuit Court  
..... Division  
No. ....

City of .....

Plaintiff

VS.

..... Parcels of Land Encumbered

with Delinquent Tax Liens

Defendants

- (2) The petition also shall contain a separate count for each parcel of real estate included in the action. Each count in the petition shall set forth those items of information required of the collector in KRS 91.484(2) and shall list the name of any taxing authority or person of record owning or holding any tax bill or claiming any right, title, or interest in or to, or lien upon, any such parcel of real estate as set out in the petition, and a claim. The specific right, title, or interest either owned or claimed, or lien held, by any taxing authority other than the city or by other interested persons of record need not be set forth in the action.
- (3) The petition shall conclude with a claim that all city tax liens upon such real estate be enforced; that the court determine the amounts and priorities of all tax bills, together with interest, penalties and costs; that the court order such real estate to be sold by the master commissioner pursuant to the provisions of KRS 426.560 to 426.715, except as otherwise provided in KRS 91.4885, and that a report of the sale be made by the master commissioner to the court for further proceedings under the provisions of KRS 91.484 to 91.527.
- (4) The petition so filed shall have the same effect, with respect to each parcel of real estate described, as a separate suit instituted to enforce the tax lien against any one (1) of the parcels of real estate. The invalidity of any separate count shall not in any way affect the validity of the remainder of the proceedings with respect to any other count in the action.

**Effective:** July 15, 1982

**History:** Created 1982 Ky. Acts ch. 409, sec. 2, effective July 15, 1982.