

91.610 Obligation of city or consolidated local government to taxpayer -- Deduction of tax owed.

The city or a consolidated local government shall deduct, from the amount of its obligation to any person, the amount of the taxes, interest, and penalties that such person owes or is liable for to the city or consolidated local government, and shall surrender to that person the canceled tax bills therefor, which shall be a discharge of the obligation of the city or consolidated local government to that person to the amount so deducted.

Effective: July 15, 2002

History: Amended 2002 Ky. Acts ch. 346, sec. 100, effective July 15, 2002. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2753.