

92.550 City tax records in cities of second class constitute notice -- Irregular tax proceedings.

The assessment of property by cities of the second class, the levy of taxes thereon, the tax bills, the sale of property for taxes and the treasurer's report thereof, and all other acts of record of such cities relating to the assessment of property and the levy of taxes thereon shall be conclusive notice to all persons of such assessment, levy and sales and the liens and rights created thereby. No irregularity in such proceedings shall invalidate or defeat the collection of taxes by the city upon any property subject to taxation therein. The courts shall make all necessary orders to require all such property to bear its just proportion of taxation.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 3187j.