

**107.160 Assessment to constitute lien on benefited property -- Precedence.**

Each annual improvement assessment, including an initial levy payable on a lump-sum or cash basis, with any penalty or interest incident to the nonpayment thereof, shall constitute a lien upon the lot or parcel of benefited property against which it is assessed. The lien shall attach to each lot or parcel of benefited property as the same is described by the owner's deed of record in the county clerk's office at the time of the publication of the first ordinance, as herein provided, and thereupon shall take precedence over all other liens, whether created prior to or subsequent to the publication of said ordinance, except state and county taxes, general municipal taxes, and prior improvement taxes and shall not be defeated or postponed by any private or judicial sale, by any mortgage, or by any error or mistake in the description of the property or in the names of the owners. No error in the proceedings of the governing body shall exempt any benefited property from the lien for the improvement assessment, or from the payment thereof, or from the penalties or interest thereon, as herein provided. No error in the proceedings of the governing body shall exempt any property from liability for payment of any annual improvement assessment, or for any interest or penalty incident to nonpayment thereof. The city's governing body, or any court of competent jurisdiction, shall have power to make such rules and orders as may be required to do justice to all parties.

**Effective:** June 17, 1978

**History:** Amended 1978 Ky. Acts ch. 384, sec. 237, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 13, sec. 22. -- Created 1956 Ky. Acts ch. 239, sec. 16, effective February 29, 1956.