

**134.548 Assessment of omitted property in action to enforce certificate of delinquency or to invalidate land tax sale.**

Whenever the Commonwealth prosecutes an action in a Circuit Court pursuant to KRS 134.546, to enforce a certificate of delinquency or a personal property certificate of delinquency, the court shall have authority to assess property which has been omitted for any reason, whenever necessary to establish the total personal liability of any defendant in such action or to establish the total amount of any lien or liens against the property. Provided, however, that the twenty percent (20%) penalty provided in KRS 132.340 and 135.060 shall not apply to the amount of taxes, penalties, and interest due for any assessment made pursuant to this section for any omission which was caused through no fault of the person owning the property on the assessment date.

**Effective:** January 1, 2010

**History:** Amended and renumbered, 2009 Ky. Acts ch. 10, sec. 27, effective January 1, 2010. -- Created 1942 Ky. Acts ch. 131, secs. 29 and 32.

**Formerly codified as** KRS 134.495.