

**135.020 Effect of notice of attachment -- Hearing -- Defense by taxpayer -- Judgment -- Delivery of debt to sheriff -- Release of taxpayer.**

- (1) The notice referred to in KRS 135.010 shall operate to enjoin the person named in it from paying money, property, or any other thing of value owing at the time of the service of the notice or accruing thereafter, in the amount mentioned in the notice, until the matter is heard by the Circuit Court. The proceedings shall be docketed in the name of the state. On the hearing by the court, the court may hear evidence, and the person named in the notice shall be compelled to disclose in open court all matters of account and indebtedness, whether of money, property, or labor, owing at the date of the notice or incurred thereafter.
- (2) The taxpayer may defend by showing that the property on which the tax claim is based has never been assessed, or that the property is not subject to taxation, or that the taxes have been paid, but it shall not be sufficient to show a defective assessment merely.
- (3) The judgment shall provide for the payment of the taxes due, and shall direct the person named in the notice to pay or deliver to the sheriff or collector any money, property, or other thing of value due the taxpayer at that time or at the time the notice was served, to the extent of the taxes and costs, or to the extent of his liability, including such liability as accrued after notice though paid or discharged. If it is property, the sheriff or collector shall sell it, after advertising by handbill posted at the courthouse door for ten (10) days. If the person named in the notice fails to attend or to make disclosure, the court shall render judgment against him for the full amount due from the taxpayer.
- (4) The person owing taxes shall not be discharged from liability for them until they are fully paid, or the amount thereof is realized under the attachment proceedings.

**Effective:** January 2, 1978

**History:** Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 153, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4185, 4186, 4188, 4189.

**Legislative Research Commission Note** (12/31/97). The phrase "of the notice" has been restored after the word "service" in subsection (1) of this statute. Although inadvertently omitted from the text of this subsection in 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 153, the phrase was not deleted because it was not bracketed. See KRS 446.145.