

**91A.070 Collection of municipal taxes by sheriff.**

- (1) Any city may by ordinance elect to have all city ad valorem taxes including delinquent taxes collected by the sheriff of the county. The election shall be effective only if a copy of the ordinance is delivered to the sheriff as soon as practicable, and a copy of the ordinance levying the taxes to be collected is delivered to the county clerk as soon as practicable. If the city so elects:
  - (a) The county clerk shall place city ad valorem taxes due on the tax bills of owners of property in the city, prepared in accordance with KRS 133.220 and 133.230.
  - (b) The sheriff shall collect all city ad valorem taxes, including delinquent taxes, in the same manner as county ad valorem taxes as provided in KRS Chapter 134, and the sheriff shall be compensated in an amount calculated to defray additional costs to the sheriff for the services performed, but such amount shall not exceed the rates provided for tax collection by KRS Chapter 134. All procedures provided by KRS Chapter 134 concerning collection of delinquent taxes by counties shall be applicable.
- (2) If a city does not elect to have city ad valorem taxes collected by the sheriff as provided in subsection (1) of this section, city ad valorem taxes shall be due and payable at the same time as state and county ad valorem taxes are due and payable, unless otherwise prescribed by statute. The city shall establish by ordinance procedures for the collection of ad valorem taxes which shall specify the manner of billing, the place for payment, discounts, if any, for early payment, penalties and interest for late payment, and other necessary procedures related to ad valorem tax administration.
- (3) In cities proceeding under subsection (2) of this section, ad valorem taxes upon real or personal property shall be delinquent if not paid by the date due and payable by ordinance or statute. A lien superior to all other liens, except a lien for state taxes, whether such liens were acquired before or after the maturity of the taxes referred to in this section, shall exist in favor of the city from the date the taxes are due, for the amount of the taxes, interest and penalties, upon all the real and personal property of the delinquent taxpayer. The city may enforce the lien by action in the name of the city in the Circuit Court as provided by statute. In that action it may also obtain a personal judgment against the delinquent taxpayer for the tax, penalties, interest and costs of the suit.

**Effective:** July 15, 1982

**History:** Created 1982 Ky. Acts ch. 434, sec. 12, effective July 15, 1982.