

### **134.420 Lien for taxes.**

- (1) The state and each county, city, or other taxing district shall have a lien on the property assessed for taxes due them respectively for eleven (11) years following the date when the taxes become delinquent.
- (2) This lien shall not be defeated by gift, devise, sale, alienation, or any means except by sale to a bona fide purchaser, but no purchase of property made before final settlement for taxes for a particular assessment date has been made by the sheriff shall preclude the lien covering the taxes.
- (3) The lien shall include all interest, penalties, fees, commissions, charges, costs, attorney fees, and other expenses as provided by this chapter that have been incurred by reason of delinquency in payment of the tax claim certificate of delinquency, personal property certificate of delinquency, or in the process of collecting any of them, and shall have priority over any other obligation or liability for which the property is liable.
- (4) The lien of any city, county, or other taxing district shall be of equal rank with that of the state.
- (5) When any proceeding is instituted to enforce the lien provided in this subsection, it shall continue in force until the matter is judicially terminated.
- (6) Every city with a population of less than twenty thousand (20,000) based upon the most recent federal decennial census shall file notice of the delinquent tax liens with the county clerk of any county or counties in which the taxpayer's business or residence is located, or in any county in which the taxpayer has an interest in property. The notice shall be recorded in the same manner as notices of lis pendens are filed, and the file shall be designated miscellaneous state and city delinquent and unpaid tax liens.

**Effective:** January 1, 2015

**History:** Amended 2014 Ky. Acts ch. 92, sec. 217, effective January 1, 2015. -- Amended 2009 Ky. Acts ch. 10, sec. 18, effective January 1, 2010. -- Amended 2007 Ky. Acts ch. 14, sec. 2, effective June 26, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 272, effective June 20, 2005. -- Amended 2004 Ky. Acts ch. 104, sec. 3, effective July 13, 2004. -- Amended 1998 Ky. Acts ch. 209, sec. 9, effective March 30, 1998. -- Amended 1996 Ky. Acts ch. 344, sec. 9, effective July 15, 1996. -- Amended 1990 Ky. Acts ch. 164, sec. 2, effective July 13, 1990; and repealed and reenacted ch. 476, Pt. V, sec. 349, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 238, sec. 6, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 84, sec. 3, effective June 17, 1978. -- Amended 1974 Ky. Acts ch. 319, sec. 1. -- Amended 1962 Ky. Acts ch. 210, sec. 22. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4021, 4257a-7.

**Legislative Research Commission Note (7/13/90).** The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts ch. 476, pursuant to Section 653(1) of Acts ch. 476.