

**267.370 Lien of assessments -- Enforcement.**

- (1) The assessment roll and each assessment installment shall be a paramount lien against the lands assessed, subject only to the lien for state and county taxes.
- (2) Any lien established under this chapter may be enforced by an action in the Circuit Court without regard to the amount of the claim, at any time after December 1 of the year for which the assessment was levied, at which time all unpaid assessments shall become delinquent. The suit shall be brought by the board against the property on which the assessment has not been paid. The suit shall be brought in the county in which the property lies, unless the property sued upon lies in more than one county, in which event the suit may be brought on the whole property in any county in which any part of it lies. In all other respects actions to enforce these liens shall be the same as actions for the enforcement of other liens, but the right to institute such actions shall not prevent sales by the sheriff as in cases of delinquent state and county revenue. The title acquired through any sale of land under this section shall be subject to the lien of all subsequent annual installments of assessments. In all suits for the collection of delinquent assessments the judgment shall include all costs of suit and a reasonable attorney's fee to be taxed by the court. The proceeds of sales made under this section shall be paid into the treasury of the district, and accounted for by the treasurer the same as the assessments.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2380-31, 2380-34, 2380-45.