

**269.200 Collection of taxes by suit -- Rights of corporation -- Form of action.**

- (1) Taxes shall be collectible either by rule as provided in KRS 269.190, or by action, equitable or ordinary, in any appropriate court. Suits for taxes shall be in the name of the corporation. The plaintiff shall have all the rights of other plaintiffs in courts of law and equity, and obtain a personal judgment against the owner for the amount of the tax, with interest and costs, as well as the enforcement of the lien.
- (2) The equitable actions shall be conducted like suits upon liens arising out of contracts. The Circuit Court shall have jurisdiction of all amounts of ten dollars (\$10) and over, exclusive of interest. The taxes due for earlier and later years may be included in the petition and judgment. Suits against different persons owing taxes may be joined in one action, and all persons interested in the question raised in the pleadings or claiming an interest in the land sought to be sold may be joined as plaintiffs or defendants. Proof in the action may be read for or against any party properly before the court.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2417a-12, 2417a-13.