

**74.220 Assessment roll as evidence -- Enforcement of liens -- Proceedings -- Costs.**

The assessment roll as made up by the commission shall be prima facie evidence in all courts that all steps necessary to be taken have been properly taken, and that all proceedings are regular and valid. The commission may enforce liens under this chapter by an action against the land in the Circuit Court at any time after January 1 of the year for which the assessments were levied. The right to institute such an action shall not prevent sales by the collecting officer as in cases of delinquent state and county taxes. The proceeds of sales in actions under this section shall be paid into the treasury of the district.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 938g-18.