

**269.190 Collection of taxes by rule -- Enforcement of lien.**

After December 1 of any year for which taxes are due, the corporation may file in the Circuit Court, in the proceedings in which the report has already been confirmed, the affidavit of one of its officers stating that the taxes are due upon a certain tract of land and the amount thereof, and giving a sufficient description of the land, together with the name of the owner or holder and alleging that the land is included in the assessment. The court shall then issue a rule against the owner or holder to show cause why he should not be compelled to pay the tax. The proceedings shall be had as upon rules issuing from the Circuit Court, and the court may render a personal judgment for the tax, interest and costs against the person owing the tax, and may render a judgment enforcing the lien for taxes and ordering a sale of the property described in the affidavit, and payment of taxes, interest and costs out of the proceeds. Sales shall be conducted in the Circuit Court for foreclosure of liens. Costs shall be paid by the losing party.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2417a-11.