

67A.795 Assessment to constitute lien on benefited property -- Precedence.

Each annual improvement assessment, with any penalty or interest incident to the nonpayment thereof, shall constitute a lien upon the lot or parcel of benefited property against which it is assessed. The lien shall attach to each lot or parcel of benefited property as the same is described by the owner's deed of record in the county clerk's office at the time of the publication of the Third Ordinance, as provided in KRS 67A.760, and thereupon shall take precedence over all other liens, whether created prior to or subsequent to the publication of said ordinance, except state and county taxes, general municipal taxes, and prior improvement taxes and shall not be defeated or postponed by any private or judicial sale, by any mortgage, or by any error or mistake in the description of the property or in the names of the owners. No error in the proceedings of the governing body shall exempt any benefited property from its share of the improvement assessment, or from the payment thereof, or from the penalties or interest thereon, as herein provided. No error in the proceedings of the governing body shall exempt any property from liability for payment of any annual improvement assessment, or for any interest or penalty incident to nonpayment thereof. The urban-county's governing body, or any court of competent jurisdiction, shall have power to make such rules and orders as may be required to do justice to all parties.

History: Amended 1978 Ky. Acts ch. 384, sec. 153, effective June 17, 1978. -- Created 1974 Ky. Acts ch. 394, sec. 18, effective June 21, 1974.