1   AN ACT relating to city ordinances.

2   *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3   ➤SECTION 1.   A NEW SECTION OF KRS 65.8801 TO KRS 65.8839 IS

4   CREATED TO READ AS FOLLOWS:

5   *(1)   Any city that establishes an ordinance pursuant to KRS 91A.070(2) may elect to*

6   *include the amount of any unpaid lien that has been recorded pursuant to KRS*

7   *65.8835 on any property tax bill that the city collects.*

8   *(a)   The amount of the code enforcement lien shall be listed and treated as a*

9   *separate item on the property tax bill and shall not be considered a part of*

10   *the ad valorem tax liability.*

11   *(b)   The late payment or nonpayment of a code enforcement lien listed pursuant*

12   *to this section shall not be enforced under KRS 91A.070 and shall remain*

13   *enforceable pursuant to KRS 65.8835 and subsection (2) of this section.*

14   *(2)   In addition to the enforcement procedures authorized by KRS 65.8835, a city*

15   *government may elect to use KRS 91.481 to 91.527 to enforce uncollected liens*

16   *arising pursuant to KRS 65.8835 in the same manner as authorized for unpaid*

17   *tax bills.*

18   ➤Section 2. KRS 91.481 is amended to read as follows:

19   As used in KRS 91.484 to 91.527 and 92.810, unless the context otherwise requires:

20   (1)   "Collector" means any city of the first class *or any city which has adopted the*

21   *provisions of Section 1 of this Act.*.

22   (2)   "Land taxes" mean general taxes on real property and include the taxes both on land

23   and improvements thereon.

24   (3)   "Master commissioner" or "circuit clerk" means the master commissioner and the

25   circuit clerk of the judicial district in which any *collector*[city of the first class] is

26   located.

27   (4)   "Tax bill" means the statement of the land taxes and the lien thereon, levied and

1   assessed by any taxing authority.

2   (5)   "Tax lien" means the lien of any tax bill established pursuant to KRS 91.560.