

**91.550 Collection of taxes on property of infant or person of unsound mind --
Protection of future estates. (Effective until July 15, 2026)**

- (1) The personal property of infants or persons judicially found to be of unsound mind shall not be distrained for taxes assessed on their real property.
- (2) The real property of an infant or person judicially found to be of unsound mind shall not, during his disability, after ascertainment of such disability by the city, be sold without the appointment of a guardian ad litem to represent the interest of such person, for less than its certified assessed value on any judgment of sale rendered for taxes and costs alone, where the real property came to the infant or person of unsound mind by descent, distribution or devise, or by gift or settlement of some person then deceased, or where the real property belonged to the person of unsound mind before he became of unsound mind.
- (3) No entire estate shall be sold, for taxes and costs chargeable to the owner of the particular estate, for less than its certified assessed value, so as to defeat any reversion, remainder or other future estate outstanding, unless the reversioners, remaindermen or holders of other future estates are ascertained and are of full age, and no such entire estate shall ever be put up to sale unless the particular estate of the taxpayer has first been put up and has failed to bring the amount of the taxes and costs.

Effective: July 15, 1982

History: Amended 1982 Ky. Acts ch. 409, sec. 12, effective July 15, 1982. --
Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat.
sec. 3007.