

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

- (1) The personal property of minors 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 a minor or person judicially found to be of unsound mind shall not, during his or her disability, after ascertainment of such disability by the city, be sold without the appointment of a guardian ad litem to represent the interest of the 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 minor or person of unsound mind by descent, distribution, or devise, or by gift or settlement of a decedent, or where the real property belonged to the person of unsound mind before he or she was adjudged to be of unsound mind.
- (3)
 - (a) An entire estate shall not 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.
 - (b) An entire estate shall not 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, 2026

History: Amended 2026 Ky. Acts ch. 48, sec. 21, effective July 15, 2026. -- 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.