

**91.440 Enforcement of taxes against fiduciaries, agents and trust estates.**

- (1) Every fiduciary appointed under the laws of this state or by a deed or will recorded in any county clerk's office in this state who has the management of any lands or improvements in the city, every agent of a nonresident owner of property located in the city who collects the rent thereof, and every person who collects the rent or income or enjoys by occupation the profits of lands or improvements owned by his spouse and located in the city, shall, before July 1 of each year, pay out of the net income of the lands and improvements the city tax assessed upon the same in the preceding year, with accrued interest, before applying the income to the wants of, or paying it over to, his beneficiary or employer. In default thereof, he shall be liable for the tax to the amount of the income that he might have so applied, which liability may be enforced by equitable proceedings in any court of competent jurisdiction. In such proceedings it shall not be an answer that the city has a security in its lien upon the lands and improvements and the right to sell same for taxes.
- (2) Tax bills assessed against an administrator, executor or trustee shall be a charge upon and may be enforced against the whole succession of trust estates, in addition to other remedies provided for in this chapter.

**History:** Amended 1974 Ky. Acts ch. 386, sec. 14. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2998, 2999.