

**91.4885 . Sale by master commissioner -- Determination of owner's equity of redemption. (Effective until July 15, 2026)**

- (1) The court shall order the master commissioner to sell, pursuant to the provisions of KRS 426.560 to 426.715, except as otherwise provided in this section, each parcel separately by individual count number. The court shall further order that a report of the sale be made by the master commissioner to the court for further proceedings under the provisions of KRS 91.484 to 91.527.
- (2) Prior to the master commissioner's setting each parcel for sale pursuant to court order, the collector shall file with the Circuit Court clerk an affidavit as to the most recent certified tax assessment of each parcel to be sold. The most recent certified assessment of a property shall be the property valuation administrator's last assessment which shall have been certified by the Kentucky Department of Revenue to the county clerk, as required by KRS 133.180.
- (3) The most recent certified assessment as sworn to in the affidavit furnished by the collector shall be used in all actions brought under KRS 91.484 to 91.527 to determine the owner's equity of redemption as provided by KRS 91.511(2).

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 101, effective June 20, 2005. -- Created 1982 Ky. Acts ch. 409, sec. 6, effective July 15, 1982.