

**91.517 Confirmation of sale by court -- Priority of distribution of proceeds.
(Effective July 15, 2026)**

- (1) After the master commissioner sells any parcel of real estate, the court shall, upon its own motion or upon motion of any interested party, set the matter for a hearing to confirm the sale, even if the parcels are not all of the parcels of real estate described in the notice of the master commissioner's sale.
- (2) If the sale is confirmed, the court shall order the proceeds of the sale applied in the following order:
 - (a) To the payment of all costs, including court costs, publication costs, and costs otherwise associated with the action and sale of the parcel described in the particular count; and
 - (b) To the payment of all tax bills on the property, including principal, interest, and penalties.
 - (c) If after the payment under paragraphs (a) and (b) of this subsection there remain any proceeds of the commissioner's sale of the property, the court shall determine the other issues in the suit with respect to that particular count.
 - (d) If any of the answering parties has filed an appeal and executed an appropriate supersedeas bond prior to the appeal, the court shall retain custody of the funds pending disposition of the appeal, and upon disposition of the appeal shall make distribution.
 - (e) If there are not sufficient proceeds of the sale to pay all claims in any class described, the court shall order them to be paid in accordance with the priorities.
- (3) If there are any funds remaining of the proceeds after the commissioner's sale and after the distribution of the funds as set out in this section and no person entitled to any funds, whether or not a party to the action, has appeared within two (2) years after the sale and claimed the funds, the funds shall escheat to the state as provided in KRS Chapter 393.

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History: Amended 2026 Ky. Acts ch. 48, sec. 18, effective July 15, 2026. -- Amended 1992 Ky. Acts ch. 314, sec. 5, effective July 14, 1992. -- Amended 1982 Ky. Acts ch. 409, sec. 11, effective July 15, 1982. -- Created 1980 Ky. Acts ch. 47, sec. 12, effective July 15, 1980.