

NELSON COUNTY KY TAX SALE PROCEDURES

- Our tax sale will be held on Thursday, July 18, 2024 beginning at 9:00 AM.
- Sale registration form, registration fee, purchase list, priority list & deposit is due by **Monday, July 8, 2024**.
- Registration fee is \$10.00 for each bill on the purchase list, \$5.00 for each bill on the priority list with a maximum fee of \$250.00. This fee is nonrefundable. The Registration fee needs to be a separate check from the deposit check. **All fees must be paid with a Cashier's Check or cash only (no personal or business checks will be accepted).**
- Priority list must include the following: current year tax bill number, name on the tax bill, amount due on the certificate of delinquency, prior year certificate of delinquency bill number & prior year certificate of delinquency tax year. We will also need an electronic copy of this list (CSV format). Please note the electronic copy only requires Bill number, Tax year, Map Number & Property address in that order. Use CSV (comma delimited) format if possible. See example on page 3.
- Purchase list must be in priority order. This will be an electronic sale this year so only include the bills you wish to purchase. We will also need an electronic copy of this list (CSV format). Please only include the same information as what is needed for the priority list electronic list. See attached copy for an example.
- The sale registration form is available online at www.revenue.ky.gov or you can contact us and we will fax you a copy. The deposit amount will be 25% and will need to be included. We can only accept cashier's checks. Please also include a copy of your registration certificate issued by the Department of Revenue.
- A lien fee in the amount of \$30.00 for each tax bill you wish to purchase must also be included with your registration packet. We can only accept cashier's checks.

- Remember, any one company or individual, planning to buy more than 3 certificates of delinquency in our county, more than 5 certificates of delinquency statewide, or invest more than \$10,000 dollars statewide in the calendar year must be registered with the state before they can participate in our sale.
- If you need further information of clarification, you can contact us at 502-348-1830 or email:
 - Jody.sandusky@ky.gov
 - Wendy.buck@ky.gov
 - catherine.marks@ky.gov

<u>Bill Number</u>	<u>Tax Year</u>	<u>Map #</u>	<u>Prop. Address</u>
67	2020	49ML-01-030	Melody Lake 0
18430	2020	49ML02-05-022	Melody Lake 0

**CERTIFICATE OF DELINQUENCY
SALE REGISTRATION**



1. Name:
2. Street Address:
3. Mailing Address (If different from street address):
4. Telephone Number:
5. Include a copy of your state Certificate of Registration form (if applicable):
6. If you have purchased a certificate of delinquency in a prior year and you intend to purchase the current year's certificate of delinquency on the same property, please submit a list labeled "Priority Certificates of Delinquency" at least 15 days before the tax sale. This list needs to include the following information:
 1. Current year's tax bill number;
 2. Taxpayer name;
 3. Amount due on current certificate of delinquency;
 4. Tax bill number and tax year of the prior year certificate of delinquency you already hold;
 5. Book and page number where the prior year certificate of delinquency you already hold is recorded;
 6. County account/parcel number (if applicable); and
 7. A copy of the prior year certificate of delinquency.
7. Please submit a separate list of the current year certificates of delinquency — for which no prior year claim exists — you would like to purchase at the tax sale. This list must be submitted at least 10 days prior to the tax sale. For each certificate of delinquency the following information needs to be provided:
 1. Tax bill number;
 2. Taxpayer name;
 3. Amount due on the certificate of delinquency;
 4. County account/parcel number (if applicable); and
 5. The total due for all certificates of delinquency.

8. Deposit. Calculate your required deposit:

Total amount due on all priority certificates listed in Item 6 \$_____

plus

25% of amount due on all current certificates listed in Item 7 \$_____

Total Deposit \$_____

Your deposit must be received no later than five days prior to the tax sale date. Acceptable forms of payment include: Cashier's Check or cash.

9. Registration fee: Total number of certificates listed in Item 6 times \$5.00 plus the number of certificates listed in Item 7 times \$10.00. The maximum registration fee is \$250.00. Please include a separate payment for this amount with your registration.

10. Please read and confirm the following sworn statement. Be advised that filing a false sworn statement with the intent to mislead a County Clerk is a violation of KRS 523.030 and is a Class A Misdemeanor.

I hereby certify that I am not participating in this sale in conjunction with any related person or related entity to obtain any advantage over other potential purchasers at the sale.

Authorized Signature for Third Party Purchaser

Commonwealth of Kentucky
County of _____

Subscribed, sworn to and acknowledged before me this _____ day of _____, 20__ by _____

Notary Public, State at Large

Printed Name: _____

My commission Expires: _____

Commission ID Number: _____

To whom it may concern,

_____ I will not attend the tax sale and I authorize the county clerk, a deputy county clerk or any other staff of the county clerk's office to draw my or my company's lottery number. I hereby agree to hold the county clerk and/or the county clerk's office blameless in the drawing and conduct of the sale.

_____ I or a representative of my company will attend the tax sale.

Our tax sale is Thursday July 18, 2024 beginning at 9:00 AM. If you choose to attend the sale please be here by 8:45, if you cannot attend or are running late please contact the office as soon as possible at 502-348-1830. Please either e-mail back this completed and signed form to: jody.sandusky@ky.gov, or wendy.buck@ky.gov, or include it with your registration packet by end of day Monday, July 8, 2024.

Signature of authorized agent

Company Name