

## NELSON COUNTY KY TAX SALE PROCEDURES

- Our tax sale will be held on Thursday, July 23, 2026 beginning at 9:00 AM.
- Sale registration form (all pages including the signed sheet stating whether or not a representative will be attending the sale), registration fee, printed & electronic purchase lists marking priority & all deposits must be received in our office no later than **Monday, July 13, 2026 by 4PM.**
- ***\*\*\*Registration Form must be completely filled out and include your deposit amounts and a list of the bills you are wanting to purchase. We must have the original forms for registration – NO COPIES\*\*\****
- ***\*\*\*If we do not receive everything listed above, fully completed by the stated and advertised deadline, you will not be registered for this years tax sale.***
- Registration fee is \$10.00 for each bill on the purchase list, \$5.00 for each priority bill on the 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).**
- The electronic purchase list will need to be emailed to us by the registration deadline. The link for a downloadable copy of this excel list can be found on our website [nelson.kycountyclerk.us](http://nelson.kycountyclerk.us) under the Delinquent Taxes section. Tax Bill list must include the following: Purchase order, current tax year, tax bill number, whether or not you have priority from a previous year (Yes or No), and Map ID Number. **Please use the template as it is formatted. Do not change the order of the columns.**
- **We only require one electronic bill list, so be sure to list any priority bills first and then lottery bills in the order you would like to purchase them.**
- The deposit amount will be 25% and will need to be included. **We can only accept cashier's checks.**

- 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. The sale registration form is available online at [www.revenue.ky.gov](http://www.revenue.ky.gov) or you can contact us and we will email you a copy. Please also include a copy of your registration certificate issued by the Department of Revenue.
- If you need further information of clarification, you can contact us at 502-348-1830 or email:
  - [Jody.sandusky@ky.gov](mailto:Jody.sandusky@ky.gov)
  - [Angela.pierce@ky.gov](mailto:Angela.pierce@ky.gov)

**COUNTY CLERK**  
**CERTIFICATE OF DELINQUENCY**  
**SALE REGISTRATION**

**NOTE:** THIS REGISTRATION FORM ALONG WITH ALL LISTS, REGISTRATION FEES AND DEPOSITS MUST BE SUBMITTED TO THE COUNTY CLERK'S OFFICE AT LEAST 10 CALENDAR DAYS PRIOR TO THE TAX SALE.

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." 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. 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. 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

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

Total Deposit \$ \_\_\_\_\_

Acceptable forms of payment include:

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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

My Commission Expires: \_\_\_\_\_

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 23, 2026 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 include this completed and signed form with your registration packet and have it in our office by end of day Monday, July 13, 2026.

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Signature of authorized agent

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Company Name