

Delinquent Tax Information

Tax Sale : Wednesday August 16<sup>th</sup>, 2023

10:00 AM

Harrison County Clerk's Office

111 S Main

Ste 102

Cynthiana, Ky 41031

Deed Room Hours: Monday thru Friday 8:30 AM until 4:00 PM

Open the 1<sup>st</sup> and 3<sup>rd</sup> Thursday until 6:00 PM.

**TAXPAYER INFORMATION**

If your bill is not paid, you may pay your bill at the Clerk's Office by either check/cash.

If you would like to inquire about the amount that is owed on a certain bill, you may contact the Clerk's Office at 859-235-0513. You also have the option to set up payment arrangement with the County Attorney's Office at 859-234-3110.

If your bill has already been purchased by a third party, you will need to contact the purchaser to get a payoff.

**THIRD PARTY INFORMATION**

**FOR PURCHASERS WITH PRIOR YEARS**

Present a "Purchase Intent List" of the bills you wish to purchase to the County Clerk's Office by 4:00 PM on August 7<sup>th</sup>, 2023.

The third party purchaser that is holding the Certificate Of Delinquency from prior years needs to present a separate list to the Clerk's Office of the current year certificates they wish to purchase that relate to the same property. The list needs to be identified as a **"PURCHASE INTENT LIST"-PRIOR YEAR CERTIFICATE OF DELINQUENCY LIST.**

**THE LIST NEEDS TO INCLUDE THE FOLLOWING!!!!!!!!!!**

**CURRENT YEAR/TAX BILL NUMBER.**

**TAXPAYER NAME.**

**AMOUNT DUE ON THE CURRENT CERTIFICATE OF DELINQUENCY.**

**TAX BILL NUMBER AND TAX YEAR OF THE PRIOR YEAR CERTIFICATE OF DELINQUENCY YOU ALREADY HOLD.**

**BOOK AND PAGE NUMBER WHERE THE PRIOR YEAR CERTIFICATE OF DELINQUENCY YOU ALREADY HOLD IS RECORDED.**

**MAP NUMBER AKA PARCEL ID NUMBER.**

**COPY OF THE MOST RECENT PRIOR YEAR CERTIFICATE OF DELINQUENCY.**

A full payment shall be made at the time the list is submitted. You can make a payment by certified check or a company check (if paying by a company check you must have a statement from the bank showing that there are sufficient funds available to purchase the bills).

Registration fee for each bill on the prior year certificates are \$5.00.

**REGISTRATION FEE MUST BE PAID BY A SEPARATE CHECK!!!!**

**ALSO THE CHECK FOR YOUR PURCHASE OF THE BILLS NEEDS TO BE A BLANK CHECK!!!!!!!!!!!!!! THE CHECK WILL BE MADE OUT FOR THE AMOUNT OF BILLS THAT YOU PURCHASE AND A RECEIPT WILL BE MAILED TO YOU ALONG WITH ALL THE PAPERWORK.**

Total lien recording fee that can be collected from a third party purchaser are as follows.

**ASSIGNMENT, RECORDING, AND INDEXING FEE :\$30.00**

If the third party purchaser fails to submit the purchase intent list by August 7<sup>th</sup>, 2023 deadline with proper payment, they shall lose their purchase preference. The certificates of delinquency will then be added in the pool of all other certificates to be sold at the time of the sale. (\*THESE PROCEDURES ARE SUBJECT TO CHANGE):

**THIRD PARTY INFORMATION**

**FOR THIRD PARTY PURCHASERS WITHOUT PRIOR YEAR CERTIFICATES OF DELINQUENCY.**

Any individual or company wishing to participate in the tax sale must register with the County Clerk by 4:00 PM on August 7<sup>th</sup>, 2023.

The registration fee is \$ 5.00 for each certificate on purchase priority list and \$10.00 for each certificate of delinquency included on the purchaser's current year list and must be paid at the time of registration. The total combined registration fee shall not exceed \$250.00 **THE REGISTRATION FEE IS NON-REFUNDABLE. REGISTRATION FEES MUST BE PAID BY SEPARATE CHECK.**

Payment shall be made with a certified check or a company check accompanied with a statement from the bank stating there are sufficient funds available. A deposit fee of 25% of the list value must be submitted with the list. There is an additional \$30.00 filing fee for each certificate that is purchased. **OUR OFFICE REQUIRES A BLANK CHECK MADE OUT TO THE HARRISON COUNTY CLERK'S OFFICE, YOU WILL RECEIVE ALL PAPERWORK ALONG WITH A COPY OF THE AMOUNT OF YOUR CHECK.**

Each purchaser shall sign and complete a certificate of delinquency sale registration form. This form shall be turned into the County Clerk's Office at the same time as purchase intent list. The purchase intent list should include the following information.

- 1. TAX BILL NUMBER**
- 2. TAXPAYER NAME**
- 3. ADDRESS OF THE PROPERTY**
- 4. AMOUNT DUE ON THE CERTIFICATE OF DELINQUENCY**
- 5. MAP NUMBER, AKA THE PARCEL ID NUMBER**
- 6. A TOTAL AMOUNT FOR ALL CERTIFICATES ON THE LIST**
- 7. A TOTAL AMOUNT OF ALL RECORDING FEES FOR CERTIFICATE OF DELINQUENCY**

Any potential purchaser needs to submit an affidavit confirming that the are not related to any other individual or entity that will be participating in the sale. The following shall be considered related entities:

directors, members, partners, or officer, having more than one client registered for that county's sale.

**THE ORDER OF SELECTION WILL BE DETERMINED BY A DRAWING, WHOEVER DRAWS THE LOWEST NUMBER WILL BE THE ONE TO GET FIRST PICK OF THE CERTIFICATES. Purchase rounds will continue until all certificates are sold or until everyone has withdrawn. Certificates will be sold in lots of ONE per round.**

When a person has withdrawn, no other purchaser can take the place of that individual.

Purchasers can only purchase what they have listed on their intent list. The County Clerk may impose a time limit for how long each round will last. The Clerk may also allow a purchaser to select another certificate if it has already been chosen earlier, however, the alternate selection must be done within the same time limit the Clerk has imposed.

**IT IS THE PURCHASERS RESPONSIBILITY TO DO THEIR OWN RESEARCH ON CERTIFICATES OF DELINQUENCY THAT THEY WISH TO PURCHASE. THE HARRISON COUNTY CLERK'S OFFICE WILL NOT DO ANY TYPE OF RESEARCH FOR ANY PURCHASER. THE PURCHASERS ARE RESPONSIBLE FOR DOING ANY BANKRUPTCY RESEARCH. IT IS ALSO THE RESPONSIBILITY OF EACH PURCHASER TO MAKE SURE NONE OF THE BILLS THEY WISH TO PURCHASE ARE IN ANY TYPE OF LITIGATION.**

After the tax sale has completed, any remaining certificates of delinquency may be purchased at any time by any third party purchaser, using the same procedure as the sale.

**ALL PURCHASES ARE FINAL!!!!!!!!!!!!!!**

**NO REFUNDS WILL BE ISSUED AFTER THE SALE!!!!!!!!!!!!!!!!!!!!!!  
PLEASE CONTACT THE HARRISON COUNTY ATTORNEY'S OFFICE AT 859-234-3110 FOR ANY PENDING LITIGATION OR PAYMENT AGREEMENTS THAT MAY BE IN PLACE.**

**FOR MORE INFORMATION GO TO [WWW.REVENUE.KY.GOV](http://WWW.REVENUE.KY.GOV)**