

**JEAN W BAILEY
ROWAN COUNTY CLERK
600 WEST MAIN STREET
MOREHEAD KY 43051
606-784-5212
FAX 606-7842923**

**2013
Delinquent Tax Information**

<http://kydtax.smlc.us/>

The Delinquent tax list will be updated on a weekly basis.

Rowan County Tax Sale date will be Thursday, August 6, 2014, at 9:00 A.M.

Please read the following, as these rules impact the sale and will be strictly enforced.

Notice to Rowan County Taxpayers 2013 Tax Bill Sale

Jean W Bailey, Rowan County Clerk and the Rowan Fiscal Court, pursuant to KRS 424.330, announce that the 2013 Delinquent Real Property Tax Bills are being offered for sale. The list of Certificate of Delinquency is available for public inspection during the hours of 8:30am-3:30pm at the County Clerk's office located at 600 W Main St, Morehead KY. The list may also be inspected on the 174.141.82.110 website, with a link to the delinquent tax list. The list may also be viewed on the Rowan County Clerk's website at rowancountyclerk.com click on 2013 delinquent tax.

The tax sale will be held at the Rowan County Courthouse, on August 6, 2014, beginning at 9:00AM, in the Fiscal Court Room. All interested participants must register with the County Clerk's office by the close of business on July 25, 2014. The sale will be conducted in a manner similar to a professional sports draft in accordance with the provisions House Bill 262 enacted by the 2009 General Assembly. The following methods of payment will be accepted by the Clerk's office from third party purchasers: Cash, Certified Checks, Cashiers Check or Business check with letter of credit from your bank. All payments are due at end of sale. Taxpayers can continue to pay their tax bill any time prior to the tax sale.

Any payments received on Certificates of Delinquency that have been sold by the Rowan County Clerk's Office after the sale will be returned to the remitter.

“DISCLAIMER: The information set forth below represents the most current ownership data available at the time of publication and may not reflect recent sales or transfers. Therefore, the owner identified may no longer be the owner of property for the bills that are delinquent. Further, due to the time necessary to process payments, a number of the tax bills listed in the advertisement may have already been paid.

A registration fee of \$10.00 per bill, up to 25 bills, or a maximum fee of \$250.00 for purchases over 25 bills, will be required of all registered purchasers. Said fee will need to be paid with registration. If you have any questions, please contact the County Clerk's Office at 606.784.5212.

Any payments received after 4:00 pm on June 27, 2014 will not be reflected on this list.

PURCHASE PROCESS FOR 3RD PARTY PURCHASERS “WITH PRIOR YEAR CERTIFICATES”.

1. 3RD PARTY PURCHASERS HOLDING A CERTIFICATE OF DELINQUENCY FROM A PRIOR YEAR SHALL SUBMIT TO THE COUNTY CLERK A SEPARATE LIST OF CURRENT YEAR CERTIFICATES THEY WISH TO PURCHASE THAT RELATE TO THE PROPERTY FOR WHICH THEY HOLD PRIOR YEAR CERTIFICATE OF DELINQUENCY.
2. THIS LIST MUST BE SUBMITTED BY 3:30 P.M., July 25, 2014.
3. THE LIST SHALL BE CLEARLY IDENTIFIED AS A PRIOR YEAR CERTIFICATE OF DELINQUENCY LIST AND SHALL INCLUDE THE FOLLOWING INFORMATION:

- **THE CURRENT YEAR’S TAX BILL NUMBER;
- **THE PRIOR YEAR CLAIM’S TAX BILL NUMBER;
- **THE PRIOR YEAR CLAIMS TAX YEAR;
- **THE BOOK AND PAGE NUMBERS WHERE THE PRIOR YEAR CLAIM IS FILED;
- **THE PROPERTY “MAP ID #”
- **A COPY OF THE MOST RECENT PRIOR YEAR CERTIFICATE OF DELINQUENCY;

THE 3RD PARTY PURCHASER **SHALL** PROVIDE A COPY OF THE MOST RECENT PRIOR YEAR CERTIFICATE.

PAYMENT SHALL BE MADE BY CERTIFIED CHECK OR CASH AT TIME THE LIST IS SUBMITTED.

DURING THE TIME PERIOD BETWEEN THE SUBMISSION OF THE LIST AND THE TAX SALE DATE (9:00 AM, AUGUST 6, 2014), THE CLERK

SHALL REVIEW THE LISTS TO IDENTIFY WHICH 3RD PARTY PURCHASER HOLDS THE MOST RECENT PRIOR YEAR TAX CLAIM.

THE CURRENT YEAR CERTIFICATES THAT ARE VERIFIED TO HAVE VALID PRIOR, MOST RECENT CLAIM WILL THEN BE SOLD TO THE APPROPRIATE 3RD PARTY PURCHASER.

THE FAILURE OF A 3RD PARTY PURCHASER TO PROPERLY AND TIMELY SUBMIT A PURCHASE LIST OF PRIOR YEAR CLAIMS SHALL RESULT IN THE LOSS OF THEIR PURCHASE PREFERENCE. THE APPLICABLE CERTIFICATE OF DELINQUENCY WILL THEN BE PLACED IN THE POOL OF CERTIFICATES TO BE SOLD AT THE TAX SALE.

THIS PROCEDURE IS SUBJECT TO CHANGE IF NECESSARY.

Rowan County Clerk
Certificate of Delinquency Sale Registration Form

1. Name of Third Party Purchaser:
2. Street Address:
3. Mailing Address:
4. Telephone Number:
5. Please attach a separate list of each **PRIORITY** certificate of delinquency you intend to purchase at the sale. For each certificate, please provide 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 of the prior year certificate of delinquency you already hold;
 6. County account/parcel number (if applicable).
 7. A copy of the most recent prior year certificate of delinquency.
6. The above **PRIORITY** lists, payments and copies must be submitted to the Rowan County Clerk's Office by 3:30 PM, Friday, July 25, 2014.
7. Total amount due on all **PRIORITY** certificates listed in Item 5 _____.
8. Please attach a separate list of each **CURRENT** certificate of delinquency you intend to purchase at the sale. For each certificate, please provide the following information;
 1. Tax Bill number;
 2. Taxpayer name;
 3. Amount due on the certificate of delinquency.
9. The above **CURRENT** lists must be submitted to the Rowan County Clerk's Office by 3:30 PM, July 25, 2014
10. Total amount due on all **CURRENT** certificates listed in item 8 _____
No deposit required on current certificates, total due at time of sale.

Total _____

Please include the Total amount with your registration. Acceptable forms of payment include:
Cash, Certified Check, Cashier's Check or Business Check with letter of credit from your bank. Payment due at end of sale.

- 11. **Registration fee:** Total number of certificates listed in Item 5 and/or 8..... times \$10.00. The maximum registration fee \$250.00.
Please include a separate non-refundable payment for this amount with your registration.
- 12. **Lien Filing Fee:** \$28.00 (Tax Bill Assignment \$10.00, Certified Copy of Tax Bill \$5.00, Filing Tax Lien \$13.00) for each bill purchased. Please include a separate check for filing liens.

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.

State of _____
County of _____

Subscribed and sworn to and acknowledged before me this _____ day of _____, 2014 by _____.

Notary Public, State at Large

My Commission Expires: _____

