

**KIM DAVIS  
ROWAN COUNTY CLERK  
600 W MAIN ST  
MOREHEAD KY 40351  
606-784-5212  
FAX 606-784-2923**

## **Delinquent Tax Information**

[www.moreheadrowan.org](http://www.moreheadrowan.org)

**The Delinquent tax list will be updated on a weekly basis, next update 7-20-2018.**

**Rowan County Tax Sale date will be Thursday, August 16, 2018, at 9:00 AM.**

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

# **Notice to Rowan County Taxpayers 2017 Tax Bill Sale**

Kim Davis, Rowan County Clerk and the Rowan Fiscal Court, pursuant to KRS 424.330, announce that the 2017 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 website <http://kydtax.smlc.us>.

The tax sale will be held at the Rowan County Courthouse, on August 16, 2018, beginning at 9:00am, in the Vault of the Rowan County Clerk's office. All interested participants must register with the County Clerk's office by the close of business on August 6, 2018. 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 or Certified Checks.

A deposit 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 deposit will need to be paid with registration. If you have any questions, please contact the County Clerk's Office at 606.784.5212.

**PURCHASE PROCESS FOR 3<sup>RD</sup> PARTY PURCHASERS  
“WITH PRIOR YEAR CERTIFICATES”.**

1. 3<sup>RD</sup> 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., MONDAY, AUGUST 6<sup>TH</sup>, 2018.
  
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 3<sup>RD</sup> 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 16, 2018), THE CLERK SHALL REVIEW THE LISTS TO IDENTIFY WHICH 3<sup>RD</sup> 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 3<sup>RD</sup> PARTY PURCHASER.

THE FAILURE OF A 3<sup>RD</sup> 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. 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.
7. The above lists, payments and copies must be submitted to the Rowan County Clerk's Office by 3:30 PM, Monday, August 6, 2018.
8. **Deposit.** Calculate your required deposit:

Total amount due on all **priority** certificates listed in Item 5 \_\_\_\_\_

Total amount due on all **current** certificates listed in Item 6 \_\_\_\_\_

Total \_\_\_\_\_

Please include the Total amount with your registration. Acceptable forms of payment include: **Cash or Certified Check**

9. **Registration fee:** Total number of certificates listed in Item 5 and 6 times \$10.00. The maximum registration fee \$250.00.  
Please include a separate non-refundable payment for this amount with your registration.

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 \_\_\_\_\_, 20\_\_ by \_\_\_\_\_.

\_\_\_\_\_  
Notary Public, State at Large

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

