

HENDERSON COUNTY CLERK
CERTIFICATE OF DELINQUENCY SALE REGISTRATION FORM

1. Name of Third Party Purchaser:

2. Street Address:

3. Mailing Address:

4. Telephone Number:

5. A list of each **PRIORITY** certificate of delinquency (COD) **MUST** be emailed to:

jmccormick@hendersonky.us on an Excel spreadsheet in **xls**.format. For each certificate, please provide the following information:

- a. County Map/Parcel number
- b. Tax Bill number
- c. Year of tax bill
- d. Taxpayer Name
- e. Amount due on COD
- f. Prior year COD bill number
- g. Prior COD Tax Year
- h. Book & page where prior COD is filed

6. A list of each **CURRENT** certificate of delinquency (COD) you intend to purchase at

the sale **MUST** be emailed to jmccormick@hendersonky.us on an Excel spreadsheet in **xls**.format(*the list MUST be in the order you wish to purchase*). For each certificate, please provide the following information:

- a. County Map/Parcel number
- b. Tax Bill number
- c. Tax Year
- d. Taxpayer Name

7. Full Payment must accompany priority list. In addition to the tax bill amount, a \$30.00 lien and assignment fee must be paid per bill on priority list.

a. CALCULATE YOUR REQUIRED PAYMENT

Total Taxes due on all **PRIORITY** certificates listed in item 5 _____

b. DEPOSIT – 25% of the Total Taxes due on the **CURRENT** year certificates listed in item 6 _____

c. Number of Total Certificates multiplied by \$30.00 _____

d. Registration fee (Total number of certificates listed in item 5 multiplied by \$5.00 & the total number of certificates listed in item 6 multiplied by \$10). The maximum registration fee is \$250.
Please include a separate check for this amount with your registration. _____

***TOTAL DUE:** _____

*Please include this amount with your registration. We will accept cashiers check or company check.

8. Please read and confirm the following sworn statement. Be advised that filing a false 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.

Commonwealth of Kentucky
County of _____

Subscribed, sworn to and acknowledged before me this _____ day of _____, 2021
by _____.

Notary Public, State at Large

My Commission Expires: _____

Last day to **Register** with County Clerk is **August 16, 2021**

Last day to submit **Priority** list is **August 16, 2021**

Last day to submit **Current** list is **August 16, 2021**

All third party purchasers who meet any of the following conditions **MUST** register with the Department of Revenue before being allowed to purchase tax bills:

- Plans to purchase more than 3 certificates of delinquency in any county;
- Plans to purchase more than 5 certificates of delinquency statewide; or
- Plans to invest more than \$10,000 statewide in any calendar year.

The Certificate of Registration from Revenue MUST be provided upon registering with the Clerk.

If a third party purchaser has questions about the registration process at the state level, they can access the Department of Revenue's website www.revenue.ky.gov. After selecting the "Property Tax" link they will be able to obtain the most up to date information as well as download an application form.

Third party purchaser should do **their own bankruptcy filing research** before purchasing Certificates of Delinquency. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about Bankruptcy filings. Go to the following website to obtain more information about this service: www.pacer.psc.uscourts.gov.

The current year's tax bills may be viewed on our website www.hendersonky.us/clerk.php at least 30 days prior to the tax sale date and in our countywide newspaper "The Gleaner" within 30 to 45 days prior to the tax sale date. Some bills listed will not be available for purchase. A Representative **MUST** be present to purchase COD's at the Tax Sale.

The Tax Sale will be held on August 26, 2021 at 9:00 am C.S.T in the Fiscal Court Room on 3rd Floor of the Henderson County Courthouse, 20 North Main St, Henderson, KY 42420. For questions call: Jennifer McCormick, Tiffany Parrish or Sharon Sellars at 270-826-3906.