

2018 Certificates of Delinquency Sale

303 Court Street 4th floor

July 23, 2019

10:00 am

ALL third party purchasers who meet any of the following conditions MUST register with the Department of Revenue before being allowed to participate in a tax sale

- Plans to buy more than 3 certificates of delinquency in ANY county.
- Plans to buy more than 5 certificates of delinquency statewide.
- Plans to invest more than \$10,000.00 statewide in ANY calendar year.
- The registration process at the state level can be found on the Department of Revenue's website www.revenue.ky.gov. Select the "property tax" link, you will be able to obtain the most up to date information about the registration process as well as download an application form.

Registration Process with the County Clerk's Office must be completed by 4:00 pm on July 15, 2019

- Registration packet can be found at the county clerk's website www.kentoncountykyclerk.com/main/delinquent-property-tax
- Registration packet must contain all the following information.
 - \$250.00 non-refundable county registration fee IF purchasing five or more tax bills statewide
 - \$25.00 non-refundable county registration fee IF purchasing three or less tax bills.
 - Registration and affidavit of purchaser.
 - Form 62A370 Kentucky Department of Revenue Certificate of Registration. Any question about this form please contact Kentucky Department of Revenue.
 - Application for Certificate of Registration to purchase certificates of delinquency. Any question about this application please contact Kentucky Department of Revenue.
 - Must submit list of bills that you wish to purchase. List must include bill number, amount due, parcel identification number, owner name and address of property.

Advertisement of bills

- June 13, 2019 ½ Page notice of delinquency sale will be published in the Kenton County Recorder.
- June 20 , 2019 The listing of all delinquent tax bills will be posted on the county clerk's website www.kentoncountyclerk.com under the news feed section. The website will be updated thereafter on the following dates after 4:00 pm.
 - June 28, 2019
 - July 5, 2019
 - July 12, 2019
 - July 19, 2019
 - July 22, 2019 (after all the priority bills are processed at the end of business day)
- June 20, 2019 The certificates of delinquency will be published in the Kenton County Recorder. The ad will include bill number, owner's name, and property address.

Priority List Process

- Deadline is **July 15, 2019 at 4:00 pm**
- Priority list needs to be submitted in an excel spreadsheet in priority preference order with ***a copy of the prior year certificate of delinquency attached***. Must include bill number, parcel identification number, amount due, owner name and address.
- Email priority excel to debbie.kile@ky.gov
- Payment must be included with your list for the total due.
- Submit a ***separate check/ACH*** for a \$13.00 fee per certificate purchased to secure your lien.

Purchase of Delinquent Tax Bill list

- There is a charge of \$0.10 per record.
 - Email request to Debbie.kile@ky.gov
 - After the payment is received, the list will be emailed or can be picked up at 303 Court Street Covington room 102.
 - List will be available in the County Clerk's office.
 - List will be available online at www.kentoncountyclerk.com starting June 28 , 2019. Updates will be made to the website on the following days after 4:00 pm.
 - June 28, 2019
 - July 5, 2019
 - July 12, 2019
 - July 19, 2019
 - July 22, 2019 (after all the priority bills are processed at the end of business day)
 - July 23, 2019 (new list will be available prior to tax sale)

Tax Sale Procedures

- Lottery will determine the order in which you may purchase bills.
- May purchase 3 bills at a time.
- Time limit of 2 minutes per bidder.

Payment options for the day of delinquent tax sale

- ACH, Checks, Money Order, Visa, MasterCard, Discover, and Cash
- Payment must be made the day of the sale.
- There will be a \$13.00 filing fee added to each bill purchased to secure your lien. Please bring a separate check for lien filing fee.
- Liens will be mailed to the lien holders by August 26, 2019.

Contact Information

Kenton County Clerk

303 Court Street

First Floor

Room 102

Covington, KY

859-392-1650

Kenton County Attorney

303 Court Street

Third Floor

Room 307

Covington, KY

859-491-0600