

ATTACHED IS THE INFORMATION PACKET FOR THE 2024 TAX SALE FOR THE 2023 TAX BILLS.

**\*\*PLEASE NOTE: WE NO LONGER ACCEPT BLANK CHECKS AS THE REQUIRED DEPOSIT(S) FOR THE TAX SALE\*\***

**BE SURE TO READ THE PACKET CAREFULLY AND MAKE SURE YOU SUBMIT ALL REQUIRED PAPERWORK, FEES AND DEPOSITS BY AUGUST 5, 2024 (NO EXCEPTIONS), to the county clerk's office @ 1098 Monmouth Street, Suite 204, Newport, Kentucky 41071.**

THE DELINQUENT TAX LIST WILL BE UPDATED WEEKLY ON OUR WEBSITE:  
<https://campbell.countyclerk.us>

BELOW IS THE WEBSITE FOR THE KENTUCKY REVENUE CABINET WHICH CONTAINS FURTHER INFORMATION THAT MAY BE HELPFUL:

<http://revenue.ky.gov/Property/Pages/Delinquent-Property-Tax.aspx>

CLICK ON: Learn More about Third Party Purchaser

**BASIC INFORMATION ABOUT BUYING  
CERTIFICATES OF DELINQUENCY  
FOR THIRD PARTY PURCHASERS**

**PREPARED BY THE  
OFFICE OF THE CAMPBELL COUNTY CLERK  
2024**

## REGISTRATION

All third party purchasers wishing to participate in the Campbell County tax sale must complete a registration form (attached) and submit it along with all required fees and deposits to the county clerk's office @ 1098 Monmouth Street, Suite 204, Newport, Kentucky 41071 by August 5, 2024 (NO EXCEPTIONS). The following items must be submitted to the county clerk's office on or before the above date:

- The registration form that contains the name and contact information for the third party purchaser;
- A copy of the registration certificate issued by the Department of Revenue;
- The list of priority certificates of delinquency the purchaser intends to acquire (if any);
- The list of current year certificates of delinquency the purchaser intends to acquire (if any); and
- The applicable registration fees; and all applicable deposits:  
PRIORITIES REQUIRE 100% DEPOSIT OF TOTAL (BE SURE TO OBTAIN THE AUGUST FIGURES), PLUS A \$30 RECORDING FEE PER PRIORITY CERTIFICATE &  
CURRENT YEAR TAX BILLS REQUIRE 25% DEPOSIT OF TOTAL.  
**NOTE: BLANK CHECKS ARE NO LONGER ACCEPTED!**
- Lien Issues Agreement (must be signed and dated).

## REGISTRATION FEES

A registration fee of \$5.00 dollars for each bill for the priority list and \$10.00 for each bill for the current list (not to exceed \$250.00 dollars) is due at the time the lists are submitted.

The County Clerk will not and is under no obligation to issue a refund of registration fees.

**CAMPBELL COUNTY**  
**2023 DELINQUENT TAX SALE**  
**PAYMENT REQUIREMENTS**

**On August 14, 2024 the Campbell County Clerk will hold the 2023 certificate of delinquency tax bill sale at 1098 Monmouth Street, Newport, Kentucky 41071 @ 10:00 a.m.**

**According to KRS 134.010 (Sec.8-1b), the clerk shall set terms for payment of purchased bills.**

**The only forms of payment accepted by the clerk for the initial deposits are: CASH, CASHIER'S CHECK, OR CERTIFIED FUNDS.**

**The Deposit(s) received prior to the tax sale will be applied toward the total(s) due for each Third Party Purchaser. Any additional amounts due over and above the initial deposit(s) received must be paid by next business day or a blank check may be delivered to the clerk the day of the tax sale to be completed for the additional amount due for convenience purposes.**

**Any applicable refund checks will be issued within 10 working days after the sale if necessary.**

**SALE PROCEDURES**

**The sale will begin at 10:00 a.m. August 14, 2024.**

**Each purchaser will draw a number to determine the order of buying tax bills.**

**You will then have two (2) minutes a round to purchase bills from the list you submitted to the clerk. If the bill has been purchased in a previous round, you can substitute another bill from your list, but you must remain in the two minute time allotment. The amount of bills you can purchase in two minutes will be determined the day of sale.**

## **PRIORITY CERTIFICATES OF DELINQUENCY**

**This list of priority certificates of delinquency is to be clearly marked as such and it needs to include the following information:**

- **The current year's tax bill number;**
- **The name on the tax bill;**
- **The prior year certificate of delinquency's bill number, tax year and book and page number where the prior year certificate of delinquency is filed;**
- **The parcel identification number and a copy of the prior year certificate of delinquency; and**
- **Amount due/100% OF TOTAL, PLUS A \$30 RECORDING FEE PER PRIORITY CERTIFICATE (CASH, CASHIER'S CHECK, OR CERTIFIED FUNDS). \*BE SURE TO OBTAIN AUGUST FIGURES\***

## **CURRENT YEAR CERTIFICATES OF DELINQUENCY**

**This list of current year certificates of delinquency must include the following information and be in bill number order:**

- **The bill number;**
- **The taxpayer name;**
- **The parcel identification number; and**
- **Amount due/25% OF TOTAL (CASH, CASHIER'S CHECK, OR CERTIFIED FUNDS).**

CAMPBELL COUNTY CLERK  
CERTIFICATE OF DELINQUENCY  
SALE REGISTRATION

**NOTE:** THIS REGISTRATION FORM ALONG WITH ALL LISTS, REGISTRATION FEES AND DEPOSITS MUST BE SUBMITTED TO THE COUNTY CLERK'S OFFICE AT LEAST 10 CALENDAR DAYS PRIOR TO THE TAX SALE.

1. Name:
2. Street Address:
3. Mailing Address (If different from street address):
4. Telephone Number:
5. Include a copy of your state Certificate of Registration form (if applicable):
6. If you have purchased a certificate of delinquency in a prior year and you intend to purchase the current year's certificate of delinquency on the same property, please submit a list labeled "Priority Certificates of Delinquency." This list needs to include 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 where the prior year certificate of delinquency you already hold is recorded;
  6. County account/parcel number (if applicable); and
  7. A copy of the prior year certificate of delinquency.
7. Please submit a separate list of the current year certificates of delinquency—for which no prior year claim exists—you would like to purchase at the tax sale. For each certificate of delinquency the following information needs to be provided:
  1. Tax bill number;
  2. Taxpayer name;
  3. Amount due on the certificate of delinquency;
  4. The total due for all certificates of delinquency.

8. Deposit. Calculate your required deposit:

\*BE SURE TO USE AUGUST FIGURES.

Total amount due on all priority certificates listed in Item 6 \$ \_\_\_\_\_  
(+ \$30.00 per bill listed)

plus

25 % of amount due on all current certificates listed in Item 7 \$ \_\_\_\_\_

Total Deposit \$ \_\_\_\_\_

\*Please provide separate checks for each Deposit.

Acceptable forms of payment include:

CASH, CASHIER'S CHECK, OR CERTIFIED FUNDS

9. Registration fee: Total number of certificates listed in Item 6 times \$5.00 plus the number of certificates listed in Item 7 times \$10.00. The maximum registration fee is \$250.00. Please include a separate payment for this amount with your registration.
10. 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.*

\_\_\_\_\_  
Authorized Signature for Third Party Purchaser

Commonwealth of Kentucky  
County of \_\_\_\_\_

Subscribed, sworn to and acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_  
by \_\_\_\_\_.

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

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

**LIEN ISSUES**

**THE CAMPBELL COUNTY CLERK'S OFFICE CANNOT BE HELD RESPONSIBLE FOR PROBLEMS RELATING TO ANY CERTIFICATES OF DELINQUENCIES PURCHASED BY A THIRD PARTY THAT HAS NOT BEEN PROPERLY RESEARCHED.**

Tax bills purchased in this office may be and are subject to prior liens, current foreclosures, bankruptcy proceedings, or tax bills not properly exonerated.

This office often is not informed in a timely manner of bankruptcy litigations in which the county attorney or department has filed a claim.

Third party purchasers are not allowed to buy certificates of delinquencies that are in bankruptcy.

Third party purchasers are encouraged to do their own research before purchasing certificates of delinquency at the tax sale. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about **bankruptcy filings**.

Please go to the following website to obtain more information about this service:  
[www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)

Certificates of delinquencies purchased in this office, at your request, will be subject to clerk fees and these **fees are not refundable**.

It is of highest importance that research be done before purchasing any tax bills.

By signing this, you agree to be bound by these terms.

NAME OF THIRD PARTY PURCHASER: \_\_\_\_\_

\_\_\_\_\_  
PLEASE SIGN AND DATE ABOVE