

REGISTRATION:

1. **August 12, 2019**: Last day to register, by close of business, with the county clerk in order to participate in the tax sale. **Postmarks will not be accepted.**

Registration shall include:

- A copy of the Certificate of Registration from the Department of Revenue, if applicable
- County Clerk Registration Form (found at www.daviesscountyclerk.org) including:
 - a) Purchaser's name (as it will appear on the certificate of delinquency)
 - b) Physical Street address
 - c) Mailing address (as it will appear on the certificate of delinquency)
 - d) Telephone number for purchaser and for payoff information
 - e) If the purchaser is an entity, the name of a contact person shall also be provided
- Affidavit (found at www.daviesscountyclerk.org) affirming that the purchaser is not related to any other individual or entity that will be participating in the sale. Multiple related entities or individuals, as determined by the Department of Revenue, will be prohibited from participating in the annual sale.
- Registration fees shall be \$5.00 for each certificate of delinquency on a purchaser's **priority** list and \$10.00 for each certificate of delinquency on a purchaser's list of current certificates of delinquency, not to exceed \$250.00.
- Registration fees & Deposit fee for any list submitted must be separate payments. All deposits must be certified funds.
- The purchaser should indicate on the registration form whether they choose to designate a spending cap for the sale by selecting 'yes' or 'no', and the amount up to which they choose to spend. The purchaser will be out of the sale once the program determines the next bill they have selected for purchase on their list would exceed the designated amount.

2. **PRIORITY LIST: Deadline August 12, 2019**

****Last day to submit list and the 100% deposit payment for priority certificates of delinquency the purchaser intends to purchase at the sale. Any third party purchaser holding the most recent year certificate of delinquency for a parcel may request to purchase the current year certificate of delinquency by submitting a priority list of those certificates and deposit. Reminder: Each purchaser is responsible for researching to insure they have priority on the bill(s). Any priority rights not exercised during this phase of the sale will result in the certificate(s) of delinquency being placed in the annual sale.

- List must be prepared in the order you wish to purchase by the Bill number, and must include the following fields, in order (Excel template available at www.daviesscountyclerk.org) :
 - a) Map No.
 - b) Current Year Tax Bill No.
 - c) Prior Tax Year
 - d) Prior Tax Bill No.
 - e) Taxpayer Name
 - f) Property Address
 - g) Amount Due for August, 2019

- For entities with multiple variations of their business name, you must provide the specific name used to purchase the prior bill.
- List must be submitted by email to: smowers@daviessky.org
- Payment must be made with certified funds, and shall be tendered at the time the third party purchaser submits the list. Company checks will not be accepted. This amount shall include the total due for each certificate and the \$28.00 per certificate lien assignment recording fee.
- The county clerk shall apply the deposit to the payment of any certificates of delinquency purchased at the sale. The county clerk shall refund any unused portion of the deposit to the purchaser no later than ten (10) business days after the completion of the sale.
- If additional funds are due, the purchaser will be contacted at the phone number provided on the registration form following the sale. If full payment for the certificates of delinquency is not received by the deadline, the county clerk shall not assign any certificate of delinquency for which full payment has not been received and those certificates of delinquency shall be available for purchase or payment pursuant to KRS 134.127(1)(b). The county clerk shall have the final say on any question regarding the sale process.

3. CURRENT LIST: Deadline August 12, 2019

****Last day to submit list of current certificates of delinquency and the 25% deposit for the certificates the purchaser intends to purchase at the sale. The deposit shall be calculated based upon the value of the certificate of delinquency included as of the date of the sale. A purchaser may deposit more than the minimum amount required by the county clerk.

- List must be prepared IN THE ORDER YOU WISH TO PURCHASE by the Bill number, and must include the following fields, in order (Excel template available at www.daviesscountyclerk.org) :
 - a) Map No.
 - b) Taxpayer Name
 - c) Property Address
 - d) Amount Due for August, 2019
 - e) Bill Number
- List must be submitted by email to: smowers@daviesscountyclerk.org
- Payment must be made with certified funds, and shall be tendered at the time the third party purchaser submits the list. Company checks will not be accepted. This amount shall include the amount due for each certificate and the \$28.00 per certificate lien assignment recording fee.
- The county clerk shall apply the deposit to the payment of any certificates of delinquency purchased at the sale. The county clerk shall refund any unused portion of the deposit to the purchaser no later than ten (10) business days after the completion of the sale.
- If additional funds are due, the purchaser will be contacted at the phone number provided on the registration form following the sale. If full payment for the certificates of delinquency is not received by the deadline, the county clerk shall not assign any certificate of delinquency for which full payment has not been received and those certificates of delinquency shall be available for purchase or payment pursuant to KRS 134.127(1)(b). The county clerk shall have the final say on any question regarding the sale process.

August 21, 2019

- Annual sale of current year certificates of delinquency held in the Daviess County Clerk's office located at 212 St. Ann St Room 104, Owensboro, KY 42303.
- 9:00 am-Lottery drawing held for position for the annual tax sale. The order of selection for purchasers shall be determined by a random drawing with the purchaser who draws the lowest number going first. If a representative is not able to attend, County Clerk staff will draw for position for that purchaser.

- The sale is immediately after drawing and will be conducted electronically, based on position from lowest to highest number. There will be multiple rounds for selections of certificates of delinquency. Certificates of delinquency will be sold in a lot of 1. Purchasers will receive their next available bill on their list until all bills are sold or all lists are exhausted. A list of bills purchased in the sale will be posted on our website as soon as is feasible following the sale.

If you wish to withdraw from the sale and have already registered, YOU MUST CONTACT OUR OFFICE BY 4PM ON MONDAY, AUGUST 15, 2019. Otherwise, your list will be included in the electronic sale. Registration fees will not be refunded for purchasers who do not purchase certificates.

General Information

All certificates of delinquency purchased will be assigned in the delinquent tax bill system and lodged for record in the encumbrance book. All third party purchasers will receive the recorded certificate of delinquency, register receipts and any applicable refund no later than ten (10) business days after the completion of the sale.

Bankruptcy Issues

KRS 134.128 provides that any certificate of delinquency involved in bankruptcy litigation in which the County Attorney has filed a claim shall be prohibited from being sold by the County Clerk. However, since local officials are often not informed timely of these filings, third party purchasers should be encouraged to do their own research before purchasing certificates of delinquency at a tax sale. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about bankruptcy filings. Third party purchasers can obtain more information about this service by visiting: www.pacer.psc.uscourts.gov.

Releases and Assignments

Releases and/or assignments are to be executed in accordance with KRS 382.365. The fee to record a release or an assignment of a tax bill lien is \$13.00, per lien, for a three (3) page document. Each additional page is an additional \$3.00 per page. Releases or assignments that list more than one tax bill number will be returned for correction.

County Clerk Contact Information

Address: 212 St Ann Street

Room 104

Owensboro, KY 42303

Phone: (270) 685-8434, option 3

Contact: Legal Recordings Department

Website: www.daviesscountyclerk.org