

**The Daviess County Delinquent Tax Sale will be held  
Monday, August 16, 2021  
Beginning at 9:00AM CST  
In the Daviess County Fiscal Courtroom  
Located at 212 Saint Ann Street, Owensboro, KY 42301**

**We Are Allowing ONLY 1 Representative Per Company To Be Present The Day Of The Sale. We Will Also Broadcast the Tax Sale Live On FACEBOOK**

**Information for the Taxpayers**

If you have a delinquent tax bill, which is unpaid, you may pay your bill at the Daviess County Clerk's Office located in the Courthouse, Room 104. You may inquire about the amount of the bill by calling our office at **270-685-8434, Ext 3**. Our office hours are **8:00AM until 4:30PM, Monday thru Friday**. If you are paying your bill, you will need to have **Cash, Cashier's Check, or you may choose to use a debit/credit card (The vendor for the card company does charge a convenience fee based on the amount)**.

You may arrange payments with the County Attorney's Office prior to August 9, 2021 for the **2020** Tax Bills. To make arrangements you may contact the **County Attorney's Office at 270-685-8442**; however the entire bill must be paid by August 9, 2021 to avoid being included in the Delinquent Tax Sale on **August 16, 2021**.

After a bill has been purchased at the Sale, the taxpayer will have to pay the third party purchaser the amount of the bill plus any interest and fees.

**Third Party Purchaser Information**

In order to participate in the tax sale, **all Third Party Purchasers must register with the County Clerk's Office and may be required to register with the Department of Revenue** if any of the following conditions are met:

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

See [www.revenue.ky.gov](http://www.revenue.ky.gov) for the Department of Revenue registration form

**All third party purchasers MUST send in a completed Daviess County Registration form before being allowed to purchase tax bills.**

See [www.daviesscountyclerk.org](http://www.daviesscountyclerk.org) for the County Clerk's registration form. Each individual or entity seeking to participate in the sale shall register with the County Clerk at least ten (10) days before the date of the sale but no later than **August 6, 2021**. The County Clerk shall require a nonrefundable registration fee which will be paid at a rate of \$5 for each certificate of delinquency on a purchaser's priority list and \$10 for each certificate on a purchaser's list of current certificates. The maximum registration fee is \$250. **The registration fee is due no later than 4:00 p.m. CST August 6, 2021.**

**\*\*\*Please note that All Third party purchaser's registration fees will need to be a separate payment from your prior and / or current lists deposits.\*\*\***

**\*\*\*The Last Day To Register With The County Clerk & Submit All Delinquent Priority & Current Tax List(s) Is: August 6, 2021.**

**WE WILL ALSO NEED TO KNOW WHO WILL BE ATTENDING OUR TAX SALE BY AUGUST 6, 2021, IN ORDER TO GET THE LOCATION READY FOR THE SALE. PLEASE LET US KNOW IF YOU HAVE POWER SUPPLY NEEDS.**

**Purchase Process for Third Parties Holding Prior Year Certificates:**

1) Any individual or entity holding a certificate of delinquency from a prior year shall submit to the County Clerk a separate list of certificates of delinquency they wish to purchase relating to the property for which they held the prior year certificate of delinquency. This list must be submitted at least ten (10) days before the date of the sale but no later than August 6, 2021. This list shall be clearly marked as a prior year certificate of delinquency list. The prior year certificate of delinquency list shall include for each certificate of delinquency:

- a) The current year's tax bill number;
- b) The prior year claim's tax bill number;
- c) The prior year claim's tax year;
- d) The book and page number where the prior year lien claim has been filed, if applicable.

2) Full payment by certified funds shall be tendered to the County Clerk by August 6, 2021.

3) Before the 2020 sale begins, the Clerk shall sell all the certificates of delinquency for which prior year certificate information was presented and verified to the third-party with the most recent tax year claim seeking to purchase the certificate of delinquency. The payment tendered at the time the list was submitted shall be used to satisfy the amount due, and any refunds shall be made for certificates of delinquency not sold in accordance with the list and payment presented. All remaining tax bills will be placed in the pool of liens to be sold by the Clerk as described below.

**Third Party Purchaser Lists of Current Certificates of Delinquency:**

1) The purchaser shall submit a list of current certificates of delinquency they intend to purchase at least ten (10) days before the date of the sale but no later than August 6, 2021. **Your List MUST BE IN PURCHASE PREFERENCE ORDER listing the tax bill number 1<sup>st</sup>** and shall include the following information:

- a) The tax bill number;
- b) The taxpayer name;
- c) Address of property;
- d) The amount due on the certificate of delinquency; and
- e) A total amount for all certificates of delinquency included on the list.

2) The County Clerk shall require 25% of the amount due on all current certificates by August 6, 2021. Payment must be in certified funds.

3) During the period between the submission of the lists and the Clerk's Sale, the County Clerk shall review the submitted lists to identify multiple purchasers interested in the certificate of delinquency on the same property and based upon the information submitted, shall determine the individual or entity that holds the prior year claim for the most recent tax year. As an example, if Company A purchased a 2007 tax bill on April 15, 2008 and Company B purchased a 2000 tax bill on August 20, 2008 and both companies wish to purchase the 2012 tax bill, Company A would be awarded the 2012 tax bill because they own the most recent tax year.

6) Failure of a third party purchaser to properly and timely submit a purchase list or to make payment in full shall result in the loss of purchase priority established by this Section, and all certificates of delinquency to which this paragraph applies shall be included in the pool of certificates of delinquency that will be sold by the County Clerk.

## **TAX SALE PROCEDURE**

The Sale shall be conducted similar to a professional sports draft, with each purchaser having an opportunity to purchase certificates of delinquency in turn through several rounds.

A) The order of selection by purchasers shall be determined by a random drawing conducted **August 13 2021 at 3:30 p.m. CST**. All purchasers seeking to participate in the sale must be registered in our office by the close of business August 6, 2021. The County Clerk will conduct the drawing using the social media platform **Facebook Live**. The purchaser does not need to be present for the random drawing. The list of positions will be broadcast and posted to our website immediately following the close of the drawing.

B) This year the sale will be conducted in person as well as live broadcast using a social media platform. We will provide a link that will connect you to the sale on our webpage. **We Are Allowing ONLY 1 Representative Per Company To Be Present The Day Of The Sale. As In Past Sales, We Will Also Allow Multiple Companies To Use 1 Representative. We Will Also Broadcast the Tax Sale on Facebook Live beginning at 9:00 am CST. The broadcast is strictly for observation purposes. Companies cannot make purchases through the broadcast.**

C) The Purchasers /Representatives will select certificates of delinquency to purchase in order based on the random drawing order from lowest to highest. Certificates of delinquency will be sold in lots of 1, and will continue until the purchasers ask to be withdrawn from the sale, or all certificates of delinquency are sold. Purchasers shall be permitted to purchase only those certificates of delinquency included on their previously submitted list during the sale, unless and until all other purchasers have withdrawn, in which case any remaining certificates may be sold to any purchaser able and willing to buy them. When a purchaser has withdrawn from the sale, no other purchaser may take the place of the withdrawing purchaser.

D) The County Clerk may impose a time limit on each purchaser during each round, and the County Clerk may allow a purchaser to select another bill if the bill selected by the purchaser has been paid or already purchased, so long as the alternative selection can be made within an allotted time limit. To the extent possible, the County Clerk shall try to prevent unfairness in the Sale process by prohibiting participation by multiple related entities. The goal is to have one and only one sale participant for each group of related entities:

- a) Members of a family; and
- b) Entities:
  - With common ownership or management;
  - Having been formed by one or more of the same entities;
  - Having one or more of the same investors;
  - Having one or more of the same directors, members, partners, or officers; or
  - Having more than one (1) client registered for the sale in that county.

E) A purchaser may opt out of the purchase process at any time prior to completion of the sale. All remaining bills will be placed in the pool of liens to be sold by the Clerk. At the end of the sale, any lien purchases and refunds will be processed and returned within 10 business days of the Tax Sale.

F) Payment(s) shall be made at the time of the Sale, and shall be submitted in the form of cash, certified check, or credit/debit card. If a card is used, the card vendor does charge a convenience fee. Ask Deputy Clerk for details.

G) Additional monies due after the sale will be a recording fee of \$30.00 for the assignment of each certificate of delinquency sold. We ask for a separate payment of the assignment fee on the date of sale. Payments will be made in the same manner as stated in the above section.

H) The Clerk shall address any questions or controversies regarding the sale.

**\*\* All certified funds shall be made payable to the Daviess County Clerk. \*\***