

### Leslie County Clerk 2019 Tax Sale Timeline

- April 15, 2019** Sheriff turns unpaid 2018 Real Property tax bills over to county clerk
- July 15, 2019** Sheriff turns unpaid 2018 Oil & Gas tax bills over to county clerk
- Aug. 15, 2018** Sheriff turns unpaid 2017 Un-Mined Coal tax bills over to county clerk
- Sept. 4, 2019** Notice in The Leslie County News that certificates of delinquency will be advertised
- Sept. 11, 2019** Advertisement in The Leslie County News of actual certificates of delinquency
- Oct. 14, 2019** 10:00 a.m. Clerk's annual sale of current year certificates of delinquency

### County Attorney Dates

- May 15, 2019** Last day for county attorney to mail thirty (30) day notice for 2018 Real Property tax bills
- Aug. 15, 2019** Last day for county attorney to mail thirty (30) day notice for 2018 Oil & Gas tax bills
- Sept. 15, 2018** Last day for county attorney to mail thirty (30) day notice for 2017 Un-Mined Coal tax bills
- June 15, 2019** Last day for county attorney to mail sixty (60) day notice for 2018 Real Property tax bills
- Sept. 15, 2019** Last day for county attorney to mail sixty (60) day notice for 2018 Oil & Gas tax bills
- Oct. 15, 2018** Last day for county attorney to mail sixty (60) day notice for 2017 Un-Mined Coal tax bills
- Oct. 4, 2019** Last day for county attorney to file a **Protected** list of certificates of delinquency with county clerk

### Third Party Purchaser Dates

- Oct. 4, 2019** Last day for each third party purchaser to register with the county clerk to participate in sale
- Last day to submit list and payment of priority certificates of delinquency the

purchaser intends to purchase

**Oct. 4, 2019** Last day to submit list of the certificates of delinquency the purchaser is interested in purchasing at the sale

**List must be prepared in order by tax bill number, lowest to highest**

**Oct. 4, 2019** Last day to submit required deposit

**Please see pages 2-5 for full details of the registration, deposit and sale requirements/procedures.**

**A registration form is included on pages 6 & 7.**

## **LESLIE COUNTY CLERK DELINQUENT REAL ESTATE TAX BILL SALE PROCEDURES**

### **2018 Year Tax Bills For Real, Oil and Gas Property** **2017 Year Tax Bill for Un-Mined Coal Property**

The annual sale of current year certificates of delinquency will be held on Monday, October 14, 2019 at 10:00 a.m. in the Leslie County Clerk's office located at 22010 Main Street, Hyden, KY.

The published notice of all current year certificates of delinquency available for sale will be advertised in The Leslie County News on September 11, 2019. A listing of these certificates will also be available online. The website address for this listing will be included in the published ad on September 11, 2019. Our office will not provide lists of available bills.

Copies of all lists of priority certificates shall be available, by request, no later than forty-eight (48) hours prior to the sale. If the purchaser included a fax number on their registration form, we will provide the information without an additional request. If a fax number was not provided, purchasers may make request by contacting our office at 606-672-2193.

Third party purchasers may also obtain delinquent tax information in our office during normal business hours. Our office hours are Monday-Friday 8:00-5:00 and, first and last Saturdays of the

month, 8:00-12:00 noon.

Questions pertaining to the annual sale process should be directed to Karen Williams at 606-672-2193.

### **Department of Revenue Registration**

All persons who purchase or intend to purchase any certificate of delinquency that result in the person owning more than:

- five (5) certificates of delinquency statewide;
- more than three (3) certificates of delinquency in any county; or
- invests more than \$10,000 in the payment of certificates of delinquency statewide in a calendar year

shall file an application with the Department of Revenue at least sixty (60) days **prior** to the purchase of any certificate of delinquency.

### **County Clerk Registration**

At least fifteen (15) days before the date of the clerk's annual sale, each individual or entity seeking to participate in the sale shall register with the county clerk.

**Registration form and fee submission deadline is October 4, 2019. A registration form for our county is included on page 7.**

Registration shall include:

- **A copy of the Certificate of Registration from the Department of Revenue, if applicable**
- Purchaser's name
- Street address
- Mailing address, if different from the street address
- Telephone number
- If the purchaser is an entity, the name of a contact person shall also be provided.

A potential purchaser shall also submit an affidavit 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.

A purchaser shall not be required to pay an additional deposit if the certificate(s) of delinquency is included on both lists, **and** if both lists clearly indicate that the certificate(s) is included on both lists

**The registration fee is in addition to the 25% deposit.** See Deposit section for additional information.

### **Purchase Process for Third Party Purchasers with Prior Year Certificates**

At least fifteen (15) days before the date of the clerk's annual sale, any individual or entity holding a certificate of delinquency from a prior year shall submit a separate list of current year certificates of delinquency they wish to purchase that relate to the property for which they hold the prior year certificate of delinquency.

**Priority lists and payment submission deadline is October 4, 2019.**

This list shall be clearly identified as a prior year certificate of delinquency list and shall include for each certificate of delinquency:

- The current year's tax bill number;
- The prior year claims' tax bill number;
- The prior year claim's tax year;
- The book and page numbers where the prior year claim is filed, if applicable;
- The map ID or parcel number of the property

**Payment shall be tendered no later than October 4, 2019 for priority lists.** This amount shall include the amount due for each certificate and the \$28.00 per certificate lien assignment and recording fee.

During the period between submission of the lists and our sale, we shall review the submitted lists to determine if the individual or entity that submitted the list holds the prior year claim for the most recent tax year. Priority is based on the most recent tax year regardless of the date purchased. 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.

**Failure of a third party purchaser to properly and timely submit a purchase list or to include payment in full shall result in the loss of purchase priority established. 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 to be held on October 14, 2019.**

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

At least ten (10) days prior to the annual sale date, third party purchasers shall submit a list of the current certificates of delinquency they are interested in purchasing at the annual tax sale.

**Current list submission deadline is October 4, 2019.**

This list shall be clearly identified as a current year certificate of delinquency list and shall **be prepared in order by tax bill number** and include for each certificate of delinquency:

- The current year's tax bill number;
- The taxpayer name(s) as shown on the bill;
- The amount due for the certificate of delinquency;

- The map ID or parcel number of the property;
- Total amount due for all certificates of delinquency included on the list

Additionally, there is a \$28.00 fee, per certificate, to cover the assignment and recording of the lien.

### **Deposit Requirements**

The deposit shall be submitted to the county clerk no later than ten (10) days prior to the annual sale date.

#### **Deposit submission deadline is October 4, 2019.**

A purchaser shall deposit funds with the county clerk at the time of the registration in the following amounts:

- 100% of the value of each certificate of delinquency included on the purchaser's list of priority certificate(s) of delinquency;
- All clerk fees associated with each certificate of delinquency included on the purchaser's list of priority certificate(s) of delinquency;
- Twenty-five (25) percent of the value of each certificate of delinquency included on the purchaser's list of current certificates of delinquency. A purchaser shall not be required to pay an additional deposit if the certificate of delinquency is included on both lists, **and** if both lists clearly indicate that the certificate of delinquency is included on both lists. A purchaser may deposit more than the minimum amount required by the county clerk.
  - The deposit shall be calculated based upon the value of the certificate of delinquency included on the purchaser's lists on the date of the completion of the transfer of tax bills from the sheriff to the county clerk.

**Payment shall be made by cash, check, Visa or Master Card (a 3% convenience fee will be charged on all credit card payments), cashier or certified check.**

The county clerk shall apply the deposit to payment of any certificate of delinquency purchased at the sale. Any unused portion of the deposit shall be refunded by the county clerk no later than ten (10) business days after the completion of the sale.

### **Tax Sale Procedures**

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

The order of selection shall be determined by a random drawing with the purchaser drawing the lowest number going first.

The purchaser who draws the lowest number during the random drawing shall have the first turn to choose a lot for purchase. Thereafter, purchasers shall select lots to purchase in order based on the random drawing from lowest to highest.

Purchasers that have properly registered and paid the required registration fee and deposit, but who

are not present for the random drawing shall be placed at the bottom of the selection list behind the purchasers who were present for the random drawing.

**Purchasers shall only be allowed to purchase those certificates included on their previously submitted Current Year list.**

The county clerk shall determine how many certificates of delinquency may be purchased in each round at the annual sale based on the following guidelines:

- In counties with 500 or fewer certificates or delinquency to be sold, the certificates or delinquency shall be sold in lots of up to five (5);
- In counties with more than 500 and less than 1,000 certificates or delinquency to be sold, the certificates or delinquency shall be sold in lots of up to ten (10);
- In counties with at least 1,000 and not more than 2,500 certificates or delinquency to be sold, the certificates or delinquency shall be sold in lots of up to twenty-five (25);
- In counties with at least 2,500 and not more than 75,000 certificates or delinquency to be sold, the certificates or delinquency shall be sold in lots of up to fifty (50) and
- In counties with more than 7,500 certificates or delinquency to be sold, the certificates or delinquency shall be sold in lots of no more than fifty (50) for the first four (4) rounds, and, for all subsequent rounds, shall be sold in lots not to exceed two (2) percent of the total number of current certificates or delinquency included in the pool for sale.

For any round of a sale, if there are more certificates or delinquency to be sold than purchasers participating in the sale, the lot size used for that round shall not create fewer lots than the number of purchasers participating.

A purchaser may withdraw from the sale at any time prior to completion of the sale. If a purchaser withdraws from the sale, the purchaser shall not make any further purchases in any later round of the sale. Another purchaser shall not take the place of the withdrawing purchaser.

A purchaser may purchase less than a full lot of certificates or delinquency. **If a purchaser purchases less than a full lot in three (3) consecutive rounds, the purchaser shall be considered to have withdrawn from the sale after the 3<sup>rd</sup> consecutive partial lot purchase.**

The county clerk shall set a reasonable time limit for purchasers to make their selections. The county clerk may allow a purchaser to select another certificate or delinquency if the selected certificate has already been chosen in an earlier round. However, any alternate selections must be done within the time limit imposed.

Payment of any outstanding balance, after application of all deposits, shall be made by close of business on the business day following the sale date. The total amount due shall include all clerk's fees for all certificates of delinquency purchased at the sale. **Payment shall be made by approved payment methods.**

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 payment pursuant to KRS 134.127(1)(b). The county clerk shall have discretion as to how to allocate partial payments. If the purchaser's failure to make payment results in additional cost or expense to the county clerk, the county clerk shall forfeit the purchaser's deposit to cover those additional costs and expense.



- Contact Name, if purchaser is an entity:

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- Street Address:

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- Mailing Address:

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- Telephone Number:

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- Please attach a copy of Certificate of Registration from the Department of Revenue, if applicable.
- Please attach a list of each priority certificate of delinquency you intend to purchase at the sale. For each certificate, please provide the following information:
  - The current year's tax bill number;
  - The prior year claims' tax bill number;
  - The prior year claim's tax year;
  - The book and page numbers where the prior year claim is filed, if applicable;
  - The map ID or parcel number of the property
- Please attach a list of each current certificate of delinquency you intend to purchase at the sale. This list shall be clearly identified as a current year certificate of delinquency list and shall **be prepared in order by tax bill number, lowest to highest**, and include for each certificate of delinquency the following information:
  - The current year's tax bill number;



- The taxpayer name(s) as shown on the bill;
  - The amount due for the certificate of delinquency;
  - The map ID or parcel number of the property;
  - Total amount due for all certificates of delinquency included on the list
- Deposit. Calculate your required deposit:
    - Total amount due on all priority certificates listed in Item 7  
\_\_\_\_\_
- PLUS**
- Twenty-five (25) percent of amount due on all current certificates listed in  
Item 8 \_\_\_\_\_

Please include this amount with your registration.

Total: \_\_\_\_\_

Acceptable forms of payment are:

- Cashier's check
- Certified check
- Cash
- Registration fee: \$5.00 for each certificate of delinquency included on the purchaser's priority list **and** \$10.00 for each certificate of delinquency included on the purchaser's current list. The total registration fee shall not exceed \$250.00.
- 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.***

\_\_\_\_\_  
State of \_\_\_\_\_

County of \_\_\_\_\_

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

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

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

**Fax Number \_\_\_\_\_ (optional)**

**Copies of all lists of priority certificates shall be available, by request, no later than forty-eight (48) hours prior to the sale.**

**If a fax number was not provided, purchasers may make request by contacting our office at 606-672-2193.**