

DELINQUENT TAX INFORMATION  
TAX SALE: WEDNESDAY, AUGUST 30, 2017  
10:00 AM  
HARRISON COUNTY CLERK'S OFFICE  
111 S MAIN STREET, SUITE 102  
CYNTHIANA KY 41031

Deed room hours: Monday, Tuesday, Wednesday, Friday 8:30 AM – 4:00 PM  
Thursday 8:30 AM – 5:00 PM

TAX PAYER INFORMATION

- If your tax bill is not paid, you may pay your bill at the Clerk's Office by either cash or by check.
- If you would like to inquire about the amount owed on a certain bill, you contact the Clerk's Office at 859-235-0513. You may have the option to set up payment arrangements with the County Attorney's Office at 859-234-3110.
- If your bill has already been purchased by a third party, you will need to contact the purchaser to get a payoff amount.

THIRD PARTY INFORMATION  
FOR PURCHASERS WITH PRIOR YEAR CERTIFICATES

- Present a "Purchase Intent List" of the bills you wish to purchase to the Clerk's Office at least by 4:00 PM on August 21, 2017.
- The third party purchaser that is holding certificate of delinquency from prior years needs to present a separate list to the Clerk's Office of the current year certificates they wish to purchase that relate to the same property. This list needs to be identified as a "Purchase Intent List – Prior Year Certificate of Delinquency List". This list should include the following:
  - a. Current year tax bill number
  - b. Taxpayer name
  - c. Amount due on current certificate of delinquency
  - d. Tax bill number and tax year of the prior year certificate of delinquency you already hold
  - e. Book and page number where the prior year certificate of delinquency you already hold is recorded
  - f. Map number aka the parcel ID number
  - g. Copy of the most recent prior year certificate of delinquency
- A full payment shall be made at the time the list is submitted. You can make a payment by certified check or company check (if paying by a company check have a statement from the bank showing that there are sufficient funds available to purchase the bills). Registration fee for each bill on the prior year certificate of delinquency is \$5.00. Please pay registration fee by separate check.
- Total lien recording fee that can be collected from a third party purchaser are as follows:  
Assignment, recording and indexing fees: \$28.00  
If the third party purchaser fails to submit the purchase intent list by the August 21, 2017, deadline with proper payment, they shall lose their purchase preference. The certificates of delinquency will then be added in the pool of all other certificates to be sold at the time of the sale. THESE PROCEDURES ARE SUBJECT TO CHANGE .

THIRD PARTY INFORMATION  
FOR PURCHASERS WITHOUT PRIOR YEAR CERTIFICATES OF DELINQUENCY

- Any individual or company wishing to participate in the tax sale must register with the County Clerk by 4:00 PM on August 21, 2017.
- The registration fee is \$5.00 for each certificate on purchase priority list and \$10 for each certificate of delinquency included on the purchaser's current year list and must be paid at the the time of registration. The total combined registration fee shall not exceed \$250. The registration fee is non-refundable. The registration fee is capped but the number of bills eligible to be purchased is not. Please pay registration fees by separate check.
- Payment shall be made with a certified check or a company check accompanied with a statement from the bank stating there are sufficient funds available. A deposit fee of 25% of the list value must be submitted with the list. There is an additional \$28.00 filing fee for each certificate that is purchased.
- Each purchaser shall sign and complete a certificate of delinquency sale registration form. This form shall be turned in to the County Clerk's office at the time as the purchase intent list. The purchase intent list should include the following information:
  - a. Tax bill number
  - b. Tax payer name
  - c. Address of property
  - d. Amount due on the certificate of delinquency
  - e. Map number aka the parcel ID number
  - f. A total amount for all certificates on the list
  - g. A total amount of all recording fees for certificate of delinquency
- Any potential purchaser needs to submit an affidavit confirming that they are not related to any other individual or entity that will be participating in the sale. The following shall be considered related entities: Members of the same family 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, partner or officer; having more than one client registered for that county's sale.
- The order of selection will be determined by a drawing, whoever draws the lowest number will be the one to get first pick of the certificates. Purchase rounds will continue until all certificates are sold or until everyone has withdrawn. Certificates will be sold in lots of five per round.
- When a person has withdrawn, no other purchaser can take the place of that individual
- Purchasers can only purchase what they have listed on their intent list
- The County Clerk may impose a time limit for how long each round will last. The Clerk may also allow a purchaser to select another certificate if it has already been chosen earlier, however, the alternate selection must be done within the same time limit the clerk has imposed.

IT IS THE PURCHASERS RESPONSIBILITY TO DO THEIR OWN RESEARCH ON CERTIFICATES OF DELINQUENCY THAT THEY WISH TO PURCHASE. THE HARRISON COUNTY CLERK'S OFFICE WILL NOT DO ANY RESEARCH FOR ANY PURCHASER. THE PURCHASER IS RESPONSIBLE FOR DOING ANY BANKRUPTCY RESEARCH.

After the tax sale has been completed, any remaining certificates of delinquency may be purchased at any time by any third party purchaser. Using same procedure as the sale.

ALL PURCHASES ARE FINAL. NO REFUNDS WILL BE ISSUED AFTER THE SALE.

PLEASE CONTACT THE HARRISON COUNTY ATTORNEY'S OFFICE AT (859) 234-3110 FOR ANY PENDING LITIGATION OR PAYMENT AGREEMENTS THAT MAY BE IN PLACE.