

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

### **2016 Year Tax Bills**

The annual sale of current year certificates of delinquency will be held on Tuesday, August 08, 2017 at 9:00 a.m. in the Casey County Clerk's office located at 625 Campbellsville Street, Liberty Kentucky, 42539.

The Casey County Clerk's Office (CCCO) has received the official list of current year delinquent taxes from the Sheriff's Office on April 18, 2017. The policy was revised pursuant to KRS 134. This statute can be reviewed at [www.lrc.ky.gov/KRS/134-00/CHAPTER.HTM](http://www.lrc.ky.gov/KRS/134-00/CHAPTER.HTM).

The published notice of all current year certificates of delinquency available for sale will be advertised in The Casey County News on July 05, 2017. A listing of these certificates will also be available online at:

<http://www.libertykentucky.org/localgov.html>

<http://www.casey.clerkinfo.net>

The website address for this listing will also be included in the published ad on July 05, 2017. Our office will not provide lists of available bills other than from these sites.

Third party purchasers may obtain delinquent tax information in our office during normal business hours. Our office hours are Monday-Friday 8:00-4:30 and Saturday 8:00-12:00 (Except holidays).

**IT IS THE PURCHASERS RESPONSIBILITY TO DO THEIR OWN RESEARCH ON CERTIFICATES OF DELINQUENCIES THEY WISH TO PURCHASE. THE CASEY COUNTY CLERK'S OFFICE WILL NOT DO RESEARCH FOR ANY PURCHASER. ALSO THE PURCHASER IS RESPONSIBLE FOR DOING BANKRUPTCY RESEARCH. ALL SALES ARE FINAL. NO REFUNDS WILL BE GIVEN.**

The County Attorney shall provide the County Clerk with a list of protected bills. This shall include any pending litigation concerning bankruptcy or any other litigation and any payment agreements that may be in place and will be available for the third party purchaser's research at the County Clerk's office.

Questions pertaining to the annual sale process should be directed to the Casey County Clerk's office at 606-787-6471.

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### **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.

Application and instructions for the revenue application for registration to purchase certificates of delinquency may be obtained by visiting <http://www.revenue.ky.gov/Property+Tax>

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### **County Clerk Registration**

At least ten (10) 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 July 31, 2017. A registration form for our county is included on our web page.**

<http://www.libertykentucky.org/localgov.html>

<http://www.casey.clerkinfo.net>

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.**

There shall be **no deposit** as such.

**Deposit submission deadline is July 31,2017 as it is for the registration fees only.**

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

All funds must be either submitted by cash, check, money order, or certified check made payable to the Casey County Clerk.

Any monies that do not clear the bank will result with penalties accrued to the fullest extent allowed by law.

Registration fees for a 3<sup>rd</sup> party purchaser's priority list shall be **\$5.00** non-refundable for each certificate of delinquency. On a 3<sup>rd</sup> party purchaser's list of current certificates of delinquency, a **\$10.00** non-refundable registration fee will be required for each certificate of delinquency. In each case a **\$10.00** non-refundable registration fee will apply, not to exceed **\$250.00**, if purchasing **5** bills or less. The registration fee for purchasing **6** bills or more is **\$250.00** non-refundable.

**The registration fees shall be paid in full at the time of registration. You must register at least 10 days in advance of the sale (no later than July 31, 2017). The sale date is August 08, 2017.**

### **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 July 25, 2017.**

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 at the time the third party purchaser submits the list.**

The amount of \$28.00 per certificate lien assignment and recording fee.

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 original recorded certificate of delinquency and register receipts no later than ten (10) business days after the completion of the sale. If time will allow, this will be completed the day of purchase.

#### **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 for a three (3) page document. Each additional page is an additional \$3.00 per page.

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 provide the purchaser with all receipts due and a certificated copy of the certificate of delinquency assigned no later than ten (10) business days after the completion of the sale. It may be completed the day of sale if time will allow.

**Failure of a third party purchaser to properly and timely submit a purchase list or to include payment of registration fees 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 Monday, August 08, 2017.**

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### **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 July 31, 2017**

This list shall be clearly identified as a current year certificate of delinquency list and shall **be prepared in priority order by tax bill number** and include for each certificate of delinquency: Bills should be listed from most desirable to least desirable.

- The current year's tax bill number;
- The taxpayer name(s) as shown on the bill;
- Property address
- The map ID or parcel number of the property;
- List of bills in priority order from most desirable to least desirable
- List of 6 or more bills must be electronic, preferably in MS Excel format

### **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, 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:

1. In counties with 500 or fewer certificates of delinquency to be sold, the certificates of delinquency shall be sold in lots of up to five (5);
2. In counties with more than 500 and less than 1,000 certificates of delinquency to be sold, the certificates of delinquency shall be sold in lots of up to ten (10);
3. In counties with at least 1,000 and not more than 2, 500 certificates of delinquency to be sold, the certificates of delinquency shall be sold in lots of up to twenty-five (25);
4. In counties with at least 2,500 and not more than 75,000 certificates or delinquency to be sold, the certificates of delinquency shall be sold in lots of up to fifty (50) and
5. In counties with more than 7,500 certificates of delinquency to be sold, the certificates of 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 of delinquency included in the pool for sale.

Due to the volume of certificates of delinquency for the 2016 Casey County sale held on August 08,2017 beginning at 9:00 a.m., there will be **1** certificate selected per each round.

For any round of a sale, if there are more certificates of 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 of 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 of 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 in full for the amount due for the certificates of delinquency purchased including \$28.00 fee for the recording of the Lis Pendens shall be submitted on day of 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 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.

Any announcements made on the day of sale take precedence over any other notice. The county clerk shall have the final say on any question regarding the sale process.

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### **Forms of Payment**

Acceptable forms of payment are:

- Cashier's check
- Certified check
- Cash
- Money order
- Business check

All funds due for bill purchases must be either submitted by cash, check, money order, or certified check made payable to the Casey County Clerk on the tax sale date which is August 08, 2017.

All funds must be either submitted by cash, check, money order, or certified check made payable to the Casey County Clerk the day of the sale, for the amount of the certificate of delinquency on the day of the sale and shall include \$28.00 for the assignment and recording of the Lis Pendens.

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### **County Clerk Contact Information**

Physical Address: 625 Campbellsville St  
Mailing Address: P.O. Box 310  
Liberty, KY 42539  
Liberty, KY 42539  
Phone: 606-787-6471  
Fax: 606-787-9155

The information listed on this website is provided for your convenience. Any amount due for taxes, fees and/or charges is subject to change and will be based on the current amount due at the time of payment. The Casey County Clerk's Office is not responsible for information or data obtained from unofficial dated sources.