

# County Clerk Tax Sale

## To Be Completed Between January 1 – 30 days prior to the Tax Sale

- Establish a Tax Sale Date: **Tuesday, August 5, 2025 @ 9 am**  
Contact [maurette.harris@ky.gov](mailto:maurette.harris@ky.gov) or [tom.crawford@ky.gov](mailto:tom.crawford@ky.gov)
- Set the Advertising/Registration Deadlines:
- Inform the County Attorney
- By May 15<sup>th</sup>, an electronic list of all certificates of delinquency & the website must be provided to the Department of Revenue by the County Clerk.
- By May 15<sup>th</sup> or 30 days after receiving the bills, a list of notices mailed by the county attorney's office should be filed with the County Clerk's office along with a list of notices returned by the post office.
- 6 weeks prior to the Tax Sale, have tax sale forms ready for the Third-Party Purchasers.
- By June 15<sup>th</sup> or 60 days after receiving the bills, a list of notices mailed by the County Attorney's office should be filed with the County Clerk's Office along with a list of notices returned by the post office.
- 30-45 days before the Tax Sale **Tuesday, July 1, 2025**, ½ page advertisement in the newspaper
- 1 week AFTER the ½ page ad **Tuesday, July 8, 2025**, the listing of all remaining certificates in a separate section are to be published.
- 30 days before the Tax Sale **Tuesday, July 1, 2025**, a listing of all delinquent tax bills must be posted to the website.

## To Be Completed a Month before the Tax Sale

- Update website listing of delinquency, this needs to be done every Friday.
- Process all registration forms received from Third Party Purchasers. Make note of all certificates of the delinquency that are listed on priority lists submitted. Put all registration fees & deposits received in folder. **\*Making Folders\***
- Between 10-20 days prior to Tax Sale **Friday, July 25, 2025**, County Attorney needs to furnish the County Clerk with a "protected list" of tax bills.
- TWO WEEKS prior to Sale **Tuesday, July 22, 2025**, 1<sup>st</sup> day to register for Tax Sale.
- ONE WEEK prior to Sale **Tuesday, July 29, 2025**, deadline to register for Tax Sale.

## **To Be Completed a DAY before the Tax Sale**

- Prepare all the paperwork necessary to assign all certificates of delinquency with a prior year preference to the appropriate Third Party Purchaser. Remember that the certificates cannot be assigned until the tax sale begins the next day.
- Prepare the numbers for the random drawing to determine the selection.
- Make copies of each Third Party Purchaser's list of bills

## **DAY OF TAX SALE**

- At the time set for tax sale, complete assignments for all certificates for prior year preference.
- Conduct the Tax Sale

## **After the Tax Sale**

- Assign & deliver copies of the certificates of delinquency acquired at the Tax Sale to the appropriate Third Party Purchasers.
- Within 10 business days **Friday, August 15, 2025**, of the Tax Sale, refund any remaining deposit amounts to the appropriate Third-Party Purchasers.