



BOONE COUNTY CLERKS OFFICE

BURLINGTON OFFICE
PHONE: (859) 334-2108
FAX: (859) 334-3575

JUSTIN CRIGLER
Boone County Clerk
P.O. Box 874
Burlington, KY 41005

FLORENCE OFFICE
PHONE: (859) 647-8702
FAX: (859) 647-8706

BOONE COUNTY 2025 DELINQUENT TAX BILL SALE DETAILS

Delinquent Tax Lottery Sale Date – Tuesday August 4, 2026 @ 9:00 am
Burlington Office – Real Estate Department
2950 East Washington Street | Burlington Ky 41005

The list of 2025 Delinquent Property Tax Bills will be listed in the **The Link NKY** on 6/30/2026. The list will also be published on this website and updated weekly for review.

The following is a list of procedures that must be followed in order to participate in our tax sale as well as the format of the sale.

If you plan to purchase 5 or more bills statewide, 3 or more bills in any one county or plan to invest \$10,000 or more statewide you must be registered with the Department of Revenue. Info can be located on their website.
<https://revenue.ky.gov/Property/Pages/Delinquent-Property-Tax.aspx>

Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
P O Box 1202
Frankfort, KY 40602-1202
Phone: 502-564-8338

(Continued)



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To participate in the Delinquent Tax Sale, you must also register with the Boone County Clerk. **This registration period begins on 7/21/26 and ends on 7/28/2026 at 4:00pm.**

The drawing of order will be held on Friday, July 31, 2026 at 9 am @ the Boone County Clerk's Office – Real Estate Department Records Room.

A link will be provided by the Real Estate Department to view, or we will email the order out that morning as well.

- The non-refundable fee for this registration is \$10.00 per bill up for the Lottery Sale or \$5.00 per bill for the Priority Sale discussed below, with a maximum of \$250.00 via certified funds.
- You must sign and complete the Registration Form located on this website
- You must complete an Affidavit affirming (provided on the Registration Form) that the purchaser is not related to any other individual or entity that will be participating in the sale. The affidavit must be notarized. If the purchaser is an entity, the purchaser shall provide the name of a contact person who can be reached at the address and phone number provided.
- Provide a copy of your registration certificate from the Department of Revenue.
- Registration/Affidavit forms and fees may be made in person or mailed to; Boone County Clerk PO Box 874 Burlington, Ky 41005.
 - **In order to be eligible for the 2024 Delinquent Tax Sale all forms, fees and bill lists must be received in the Clerk's Burlington Office by 7/28/2026. All lists must reflect August 2026 payoff amounts.**

TAX SALE PROCEDURES FOR PURCHASERS WITH PRIOR YEAR CERTIFICATES OF DELINQUENCY – Priority Sale

All Third-Party Purchasers with prior year certificates must submit lists between 7/21/2026 and 7/28/2026. Lists must be submitted electronically using the Priority Bill Submission Template located on this website along with 100% of the funds to cover these lists (CERTIFIED FUNDS ONLY). This list will be to purchase 2025 bills for which they have priority to purchase due to prior year certificates of delinquency.

SUBMIT LIST TO – boonecounty.dtax@ky.gov



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TAX SALES PROCEDURES FOR PURCHASERS WITHOUT PRIOR YEAR CERTIFICATES OF DELINQUENCY – Lottery Sale

All Third-Party Purchasers WITHOUT prior year certificates must submit lists between (7/21/2026 - 7/28/2026). Lists must be submitted electronically using the Lottery Bill Submission Template located on our website along with 25% of the total of your entire list via (CERTIFIED FUNDS ONLY). The bills should be listed in priority from most desirable to least desirable. **SUBMIT LIST TO – boonecounty.dtax@ky.gov**

The sale will be conducted in the following manner;

- Bills will be sold individually. (NOT IN LOTS)
- The lists should be submitted in **PRIORITY ORDER** so that we can determine which available bills will be assigned to each Third-Party. *(e.g. Entity number 1 will be assigned the first bill on their list; entity number 2 will be assigned the first bill on their list if it was not the first bill on entity number 1's priority list and so on.)*
- All deposits **MUST** be submitted using certified funds made payable to the Boone County Clerk with their Registration.
- THE DAY OF THE TAX SALE – each company MUST provide payment for any remaining balance due once the tax bills are sold. Company checks accepted.

The information listed 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 Boone County Clerk's Office is not responsible for info or data obtained from unofficial dated sources.

Questions? Contact our office at boonecounty.dtax@ky.gov.