



COUNTY OF BOONE

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

KENNY BROWN
Boone County Clerk
P.O. Box 874
Burlington, KY 41005

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

BOONE COUNTY 2015 DELINQUENT TAX BILL SALE DETAILS

Delinquent Tax Lottery Sale Date – Tuesday August 23rd 2016 @ 7:30 am

Burlington Office- Fiscal Court Room

The list of 2015 Delinquent Property Tax Bills will be listed in the Recorder Newspaper on July 21, 2016. 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 register with the Department of Revenue. Info can be located on their website <http://www.revenue.ky.gov/Property+Tax/> .

Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
P O Box 1202
Frankfort, KY 40602-1202

Phone: 502-564-8338

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To participate in the Lottery Sale, you must also register with the Boone County Clerk. **This registration period begins on 8/02/2016 and ends on 8/16/2016.** The sale date is 8/23/2016 beginning at 7:30 a.m. ***All participants must be present for the drawing of order.*** The location of the drawing and sale will be at Boone County Clerk's Burlington, KY Office. (Fiscal Court Room)

- The non-refundable fee for this registration is \$10.00 per bill up to a maximum of \$250.00 for the Lottery Sale or \$5.00 per bill up to a maximum of \$250.00 for the Priority Sale discussed below. The most anyone will pay for participating in both sales is \$250.00
- 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.
- Each entity participating in the sale must have a representative in attendance.
- You must 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 2015 Delinquent Tax Sale all forms, fees and bill lists must be received in the Clerk's Burlington Office by Tuesday 8/16/2016. All list must reflect August 2016 payoff amounts.**

PURCHASE PROCESS FOR 3RD PARTY PURCHASERS WITH PRIOR YEAR CERTIFICATES

All 3rd party purchasers with prior year certificates must submit lists between 8/2/2016 and 8/16/2016. Lists must be submitted electronically using the Priority Bill Submission Template located on this website (no other formats will be accepted) ; along with 100% of the funds to cover these lists (either by a cashier or certified check). This list will be to purchase 2015 bills for which they have priority to purchase due to prior year certificates of delinquency. **SUBMIT LIST TO – sadkins@boonecountyky.org.** Priority lists will be prepared for assignment and removed from the actual lottery sale list prior to the sale process being



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completed by the computer system. The assignments will be completed in a timely manner no earlier than the date of the sale.

TAX SALES PROCEDURES FOR PURCHASERS WITHOUT PRIOR YEAR CERTIFICATES OF DELINQUENCY

Submission of Lists of Certificates for the **Lottery Sale** – At the same time the registration/affidavit form is submitted (8/2/2016 - 8/16/2016) an electronic list using the Lottery Bill Submission Template located on this website- **(no other formats will be accepted)** of certificates of delinquency you are interested in purchasing at the sale shall be submitted. Lists must be submitted electronically. The bills should be listed in priority from most desirable to least desirable. **SUBMIT LIST TO** – sadkins@boonecountyky.org

The sale will be conducted in the following manner.

- We will hold a drawing of all participants to determine the order of the sale. Each entity will be allowed to purchase bills in this order until all bills are sold.
- Bills will be sold individually. (not in lots)
- The lists should be submitted in **your priority order** so that we can determine which available bills will be assigned to each 3rd 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 funds **must** be submitted using company or personal checks made payable to the Boone County Clerk. **In order to expedite processing - 2 blank checks (signed and made payable to the Boone County Clerk) from you or your company will be required at the time of the drawing for order. One check will be used for payment of tax bills and the second check will be use for payment of filing fees.**

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 County Clerk's Office is not responsible for info or data obtained from unofficial dated sources. Questions? Contact our office at 859.334.3624.