

**SPENCER COUNTY CLERK  
CERTIFICATE OF DELINQUENCY SALE  
RULES**

All registered purchasers for the 2024 Certificate of Delinquency sale, must abide by the following procedures. In the event that more than one purchaser is present for the Spencer County Clerk's tax sale, a drawing shall be held to determine the order in which purchasers will be allowed to purchase the certificates.

1. The Certificate of Delinquency Sale will be held on Sept 26, 2025 at 10:00 am at the Spencer County Fiscal Court Meeting Room, located at 28 E Main Street Taylorsville, KY 40071. (beside the Spencer County Sheriffs Office)
2. Each purchaser shall register with the Spencer County Clerk no later than, Sept 20, 2025.
3. Each purchaser must be registered with the Commonwealth of Kentucky Revenue Cabinet, and produce a copy of the registration certificate issued by the Department of Revenue
4. Each purchaser shall fill out the registration form in its entirety.
5. Please include your certificate of registration from the Department of Revenue.
6. Each purchaser shall submit an affidavit affirming that they are not related to any other individual or entity participating in the tax sale. Related individuals or entities include but are not limited to;
  - Members of the same family
  - Having common ownership or management
  - Having been formed by one or more of the same entities or individuals
  - Having one or more of the same investors
  - Having one or more of the same directors, members, partners or officers
  - Having more than one client registered for that county's sale
7. Purchasers holding a certificate of delinquency from a prior year shall submit to the Spencer County Clerk a priority certificate of delinquency list, if the intent is to purchase those bills for the 2024 tax year. This list must be submitted by Sept 20, 2025 and all fees required when submitting this list

must be paid at that time. (See registration form for associated fees.) If a purchaser holding a certificate of delinquency from the most recent tax year declines to purchase the current year's certificate of delinquency, the purchaser holding the next most recent year's certificate of delinquency, if it is included in their priority lists, shall be allowed to purchase the certificate.

**\*\*If a Certificate of Delinquency Priority List is not submitted you will not be given priority for those certificates. \*\***

8. Deposit; A current certificate of delinquency list must be submitted for any current certificates you wish to purchase. A deposit of 25% of the total amount due on the current certificate list and 100% of the total prior certificate of delinquency list must be paid at the time of registration. All lists must be submitted by Sept 20, 2025.
9. A separate registration fee will be charged, the fee shall be \$5.00 for each certificate of delinquency on the purchasers priority list and \$10.00 for each certificate of delinquency on the purchasers current list. This registration fee shall not exceed \$250.00, and is not refundable.
10. All registration forms and fees, and any lists are due in the Spencer County Clerk's office no later than 4:00 pm on Sept 20, 2025.
11. Purchasers will only be allowed to purchase those certificates included on their previously submitted lists. If there are any remaining tax bills at the end of the sale, then any purchasers wishing to do so may purchase them. If more than one purchaser is interested in doing so, then the sale rules still apply.
12. All potential purchasers shall be at the Spencer County Fiscal Court meeting room by 10:00 am on Sept 26, 2025 to draw their own number, anyone arriving after the 10:00 am deadline, will not be able to participate in the sale, regardless of prior registration.
13. Each purchaser will only be allowed to draw one number.
14. The purchaser with the lowest number will go first.
15. Each purchaser will be entitled to buy a maximum of two (2) tax bills per round, until the last bill is sold or all purchasers have withdrawn from the sale.

16. Each purchaser will have a limit of one (1) minute per round. At the end of the one (1) minute, that sale ceases and the next purchaser may start their round.
17. Any purchaser may withdraw from the sale at any time prior to the completion of the sale. All certificates that were chosen by that purchaser will be returned to be available for purchase by other parties.
18. When a purchaser withdraws from the sale, no other purchaser may take the place of the withdrawing purchaser.
19. Any questions that may arise that have not been addressed in the foregoing rules; will be answered by the clerk. ALL CLERK DECISIONS ARE FINAL.
20. On the date of the sale two separate checks will be required, one for payment for the certificates and one for lien recordings. Payment must be made at the end of the sale. If purchaser does not have a correct form of payment, that sale will be void and the bills will be returned.
21. There will be a \$30.00 lien filing fee for all tax liens filed at the county clerk's office. These will be made public record and will be recorded in the encumbrance books in said office. (Note to purchaser: When the lien has been paid in full, you have 30 days in which to record a lien release, per KRS 382.365).

For any other questions or for more information, please contact the Spencer County Clerk's Office @ 502-477-3215