

Chris Horn, Mercer County Clerk and the Mercer County Fiscal Court, pursuant to KRS 424.330 announces that the 2024 Delinquent Real Estate Property Tax Bills (Certificates of Delinquency) will be sold on July 17, 2025 starting at 10:00 a.m. at the Mercer County Clerks Office Vault. A complete list of the 2024 Delinquent Tax Bills will be published in the Harrodsburg Herald on June 12, 2025. The list will also be posted on the Software Management, LLC' s website at:

<http://kydtax.smlc.us/DTaxList.htm>

The list will be available for public inspection at:

Mercer County Clerks Office

207 West Lexington Street

Harrodsburg, KY 40330

Monday – Friday 8:00 a.m. – 4:30 p.m.

(859) 734-6312 / Fax (859)734-6308

**TAX PAYERS CAN PAY THEIR DELINQUENT TAX
CERTIFICATES UP UNTIL THE TIME OF THE SALE
AT THE MERCER COUNTY CLERKS OFFICE**

**PLEASE NOTE: ALL PAYMENTS MUST BE RECEIVED IN THE COUNTY CLERK'S
OFFICE PRIOR TO THE TAX SALE DATE LISTED IN THIS ADVERTISEMENT.
PAYMENTS RECEIVED AFTER THE TAX SALE HAS BEEN CONDUCTED WILL BE
RETURNED WITHOUT EXCEPTION.**

Questions pertaining to the annual sale process should be directed to Robin Freeman or Chris Horn at (859) 734-6312.

REGISTRATION REQUIREMENTS

All interested participants must register with the County Clerk's Office. The following information shall be provided:

- Potential Purchaser's Name
- Mailing Address (physical and P.O. Box)
- Telephone Number
- Contact Persons Name
- Potential Purchasers must sign an affidavit affirming that they are not related to any other individual and are not affiliated with any other entity that will be participating in the sale.
- A Registration Fee of \$ 10.00 per Certificate is required before the List of Certificates is accepted. A Registration Fee of \$ 5.00 per Certificate is required for Prior Year match before it is accepted. A SEPARATE CERTIFIED CHECK OR COMPANY CHECK IS REQUIRED. There is a \$250.00 cap.
(Forms can be obtained in our office during normal business hours)

Any Third Party Purchasers that have Prior Year Certificates that wish to purchase 2024 Tax Bills that relate to that property shall submit a list on or before **July 3rd** . The list shall be clearly identified as a prior year certificate of delinquency list and shall include the following information:

- The current year's tax bill number
- The prior year claim's 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 I.D. or parcel number of the property
- A copy of the prior year certificate of delinquency
- A Certified Check or Company Check for the **TOTAL** purchase amounts of those tax bills listed and \$ 30.00 for filing each certificate.
- Completed Registration Form.

All other Third Party Purchasers shall submit a list on or before **July 8th** of those tax bills in which they wish to purchase at the annual tax sale. The list shall contain the following information:

- The current year's tax bill number (Prepared in order by tax bill number lowest to highest)
- The taxpayer name(s) as shown on the bill
- The amount due on the certificate of delinquency. The map ID or parcel number of the property
- A total amount due for all certificates of delinquency included on the list
- A Certified Check or Company Check for 25% of the total purchase amounts of those tax bills listed plus \$30.00 fee for filing each certificate.
- Completed Registration Form.

There will be a drawing at 10:00 a.m. on July 17th to determine the order in which Third Party Purchasers will be able to select their 2024 tax bills. Third Party Purchasers will be allowed to select 1 certificate of delinquency during each round. Each round will proceed until all certificates of delinquency are sold or until no Third Party Purchasers are interested in any more certificates.

The Mercer County Clerks Office is not responsible for Bankruptcies that might be filed against these Delinquent Tax Bills. All Third Parties need to research all tax bills in which they plan to buy. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about Bankruptcy filings. Third party purchasers can obtain more information about this service by visiting: www.pacer.psc.uscourts.gov.

Any changes to the procedures will be announced the morning of the sale.

Please feel free to contact our office with any questions that you may have.

Chris Horn
Mercer County Clerk

Mercer County Clerk
Certificates of Delinquency Sales Registration Form

1. Name

2. Contact Name, if purchaser is an entity:

3. Street Address:

4. Mailing Address:

5. Telephone Number:

6. Please attach a copy of Certificate of Registration from the Department of Revenue, if applicable.

7. Please attach a list of each priority certificate of delinquency you intend to purchase at the sale. For each certificate, please provide the following information:

- 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

8. Please attach a list of each current certificate of delinquency you intend to purchase at the sale. This list shall be clearly identified as a current year certificate of delinquency list and shall **be prepared in order by tax bill number, lowest to highest**, and include for each certificate of delinquency the following information:

- The current year's tax bill number;
- The taxpayer name(s) as shown on the bill;
- The amount due for the certificate of delinquency;
- The map ID or parcel number of the property;
- Total amount due for all certificates of delinquency included on the list

9. Deposit. Calculate your required deposit:

- Total amount due on all priority certificates listed in Item 7 _____

PLUS

- Twenty-five (25) percent of amount due on all current certificates listed in Item 8

Please include this amount with your registration.

Total: _____

Acceptable forms of payment are:

- Company check
- Certified check

10. Registration fee: \$5.00 for each certificate of delinquency included on the purchaser's priority list **and** \$10.00 for each certificate of delinquency included on the purchaser's current list. The total registration fee shall not exceed \$250.00.

11. Please read and confirm the following sworn statement. Be advised that filing a false sworn statement with the intent to mislead a County Clerk is a violation of KRS 523.030 and is a Class A Misdemeanor.

I hereby certify that I am not participating in this sale in conjunction with any related person or related entity to obtain any advantage over other potential purchasers at the sale.

Commonwealth of Kentucky

County of _____

Subscribed, sworn to and acknowledged before me this _____ day of _____
20_____,

_____.

Notary Public, State at Large

My Commission Expires: _____