

PULASKI COUNTY CLERK

2025 DELINQUENT TAX BILL SALES REGISTRATION

PURCHASER: _____

ADDRESS: _____

CITY: _____ STATE: _____

PHONE #: _____

FAX #: _____

AGENT: _____

NUMBER OF TAX BILLS TO BE PURCHASED:

_____ 1-5

_____ 5-10

_____ 10-20

_____ 20+

PULASKI COUNTY CLERK 2025 DELINQUENT TAX BILL PURCHASE PROCEDURES

SALE DATE: AUGUST 6TH 2026

1. THE ORDER OF SALES WILL BE PREDETERMINED BASED ON A LOTTERY DRAW.
2. THE SALE WILL BE HELD ON THE 3RD FLOOR IN ROOM 303 OF THE PULASKI CO COURTHOUSE, 100 MAIN STREET, SOMERSET KY, 42501.
3. CHECK IN TIME FOR THE SALE WILL BE BETWEEN 8:15AM AND 8:55AM THURSDAY AUGUST 6TH 2026 EASTERN STANDARD TIME.
4. EACH PURCHASER WILL BE GIVEN A LIST OF AVAILABLE TAX BILLS.
5. THE LOTTERY WILL BEGIN AT 9:00AM WITH THE FIRST ROUND OF SALES COMMENCING AFTER THE LOTTERY.
6. ANY LATE APPLICANTS WILL GO TO THE LAST OF THE LINE OF PURCHASERS.
7. THE NUMBER OF TAX BILLS TO BE PURCHASED DURING EACH ROUND OF SALES WILL BE ANNOUNCED BEFORE THE ROUND STARTS.
8. EACH PURCHASER WILL BE GIVEN TWO MINUTES TO PREPARE A LIST OF TAX BILLS THEY WISH TO PURCHASE AFTER THE PRECEDING SALE.
9. AFTER EACH PURCHASE, THE TAX BILLS PURCHASED BY THAT BUYER WILL BE ANNOUNCED. EACH PURCHASER IS RESPONSIBLE FOR KEEPING TRACK OF SOLD TAX BILLS. THERE WILL BE NO SUBSTITUTION ALLOWED IF A SUBSEQUENT LIST HAS A PREVIOUSLY PURCHASED BILLS.
10. REGISTRATION DEADLINE- JULY 27TH 2026. STANDARD REGISTRATION FORM.
11. PRIORITY BILL DEADLINE- JULY 27TH 2026.
12. DEPOSIT IS REQUIRED 100% FOR PRIOR AND 25% FOR CURRENT. CHECK WILL BE DEPOSITED AND A REFUND CHECK WILL BE MAILED WITHIN 10 BUSINESS DAYS FROM THE TAX SALE DATE FOR ANY UNUSED PORTION OF YOUR DEPOSIT.
13. WE ACCEPT CERTIFIED FUNDS OR A COMPANY CHECK.
14. CONTACT PERSON JENNY OR SAMANTHA AT 606-679-2042.
15. THE TAX SALE IS GOVERNED BY KENTUCKY REVISED STATUES WHICH STATE THAT THE COUNTY CLERK HAS FULL RESPONSIBILITY FOR THE TAX SALE. REFUNDS TO THE THIRD PARTY PURCHASER ARE GENERALLY NOT AVAILABLE, BUT MAY BE AUTHORIZED ON A CASE BY CASE BASIS BY THE COUNTY CLERK.

AUTHORIZED SIGNATURE FOR THIRD PARTY PURCHASER: _____

DATE: _____



_____ COUNTY CLERK
CERTIFICATE OF DELINQUENCY
SALE REGISTRATION

NOTE: THIS REGISTRATION FORM ALONG WITH ALL LISTS, REGISTRATION FEES AND DEPOSITS MUST BE SUBMITTED TO THE COUNTY CLERK'S OFFICE AT LEAST 10 CALENDAR DAYS PRIOR TO THE TAX SALE.

1. Name:
2. Street Address:
3. Mailing Address (If different from street address):
4. Telephone Number:
5. Include a copy of your state Certificate of Registration form (if applicable):
6. If you have purchased a certificate of delinquency in a prior year and you intend to purchase the current year's certificate of delinquency on the same property, please submit a list labeled "Priority Certificates of Delinquency." This list needs to include the following information:
 1. Current year's tax bill number;
 2. Taxpayer name;
 3. Amount due on current certificate of delinquency;
 4. Tax bill number and tax year of the prior year certificate of delinquency you already hold;
 5. Book and page number where the prior year certificate of delinquency you already hold is recorded;
 6. County account/parcel number (if applicable); and
 7. A copy of the prior year certificate of delinquency.
7. Please submit a separate list of the current year certificates of delinquency—for which no prior year claim exists—you would like to purchase at the tax sale. For each certificate of delinquency the following information needs to be provided:
 1. Tax bill number;
 2. Taxpayer name;
 3. Amount due on the certificate of delinquency;
 4. The total due for all certificates of delinquency.
8. Deposit. Calculate your required deposit:

Total amount due on all priority certificates listed in Item 6 \$ _____

plus

_____% of amount due on all current certificates listed in Item 7 \$ _____

Total Deposit \$ _____

Acceptable forms of payment include:

9. Registration fee: Total number of certificates listed in Item 6 times \$5.00 plus the number of certificates listed in Item 7 times \$10.00. The maximum registration fee is \$250.00. Please include a separate payment for this amount with your registration.
10. 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.

Authorized Signature for Third Party Purchaser

Commonwealth of Kentucky
County of _____

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

Notary Public, State at Large

My Commission Expires: _____