

Scott County Clerk, 101 E Main St. Georgetown, KY 40324 Ph. 502-863-7875 **Del. Tax Contact:** Carla Everman (ext. 2260)

2025 Delinquent Tax Sale

August 24, 2026 @ 8:30am – 3rd Floor Fiscal Court Room

Welcome to the Scott County Clerk's Office!! The following information is being provided to answer questions you may have pertaining to the structure and implementation of our upcoming tax sale. If you still have any questions remaining after reviewing this information, please do not hesitate to contact us. We look forward to seeing you at the sale!

State Registration: The Department of Revenue requires registration for all third-party purchasers interested in obtaining *more than 3 tax bills in one county, more than 5 tax bills statewide or a purchaser spending more than \$10,000.00*. If any of these requirements are applicable to you, your registration must be received from the state no later than **June 25, 2026** to participate in the Scott County tax sale.

Registration: All third-party purchasers must register with the Scott County Clerk before participating in the tax sale no later than **August 14, 2026**. All fees will be collected at the time of registration. We request that you use a separate check for your registration fees as we will be keeping record of these transactions and applying them to your account should you choose to purchase more bills within this year.

Priority Purchases: All third-party purchasers having priority on any current year certificates of delinquency must submit a list of priority bills and amounts along with a copy of the prior year's purchases and amounts. All lists and fees must be submitted no later than **August 14, 2026**.

Deposit: In order to participate in our sale and in compliance with 103 KAR 5:180, each third-party purchaser will be required to provide twenty-five (25) percent of the value of a **minimum of one (1), current year, non-priority** certificate of delinquency. An accompanying list indicating the bill(s) by: a) **bill number**, (b) **owner's name**, and (c) **current bill amount** must be provided in addition to an acceptable form of payment, which includes a company check, money order or certified funds.

Draw: To prevent third-party purchasers from making unnecessary arrangements to be the 'first' in line at the tax sale, we will implement a "drawing" system. All third-party purchasers that arrive on or before 8:30am will be put into a drawing for purchasing placement. Any third-parties that arrive after this time, but before the sale begins, will be added to the end of the decided placements upon arrival. Should a third-party purchaser arrive after purchasing has begun they will not be allowed to participate in the sale, but will be able to purchase whichever bills remain at the close of the sale.

Purchasing Rounds: The sale will occur in rounds. To insure that each party is given the opportunity to purchase a tax bill that superiority was placed upon, we will be selling one(1) bill per round during the first five(5) rounds and then purchasers may select two(2) bills in rounds 6-10. Beginning in the eleventh (11th) round, bills will be sold in increments of up to three(3) per round until the conclusion of the sale or until only one purchaser remains. This system is subject to the Clerk's discretion and can change if deemed necessary.

Checking Out: For accuracy on all purchases, we have created a Delinquent Tax Bill Summary Agreement form that will contain several items of importance. This document will include your purchaser/contact information, tax bills purchased at the sale and the amount of each bill, a record of the fees paid for registering, purchasing and recording the tax bills and other information as well. We will ask that you sign this form and we will do the same. The purpose of this document is to insure that both parties have provided accurate information for the handling of these tax bills. ***Please note the disclaimer in the signature section.*** We will accept a company check, certified funds or money order as forms of payment.

BEWARE: Please note that some taxes listed on the master list may be considered Tangible or refer to an existing bill on a mobile home. We would remind you that the Scott County Clerk is not responsible for the recording and releasing of any bills that you purchase. The list of tax bills relevant to this sale was made available for third-party purchasers with the sole intent of avoiding eligibility discrepancies. We ask that you be AWARE of what you agree to purchase as we cannot guarantee the waiver or refund of fees in the future as stated on the Summary Agreement.

The Scott County Clerk and the staff involved in this tax sale would like to thank you for your patience as we try to accommodate all parties. If you have questions, concerns, or comments, please see a staff member after the sale as we welcome your opinion. Ultimately, our number one priority is to hold a successful sale for all involved.