



**ELWOOD CAUDILL, JR**  
**ROWAN COUNTY CLERK**  
600 W MAIN ST SUITE 102  
MOREHEAD KY 40351  
(606) 784-5212  
FAX (606) 784-2923

## **DELINQUENT TAX INFORMATION**

[rowan.countyclerk.us](http://rowan.countyclerk.us)

The 2024 delinquent tax list will be updated on a daily basis.

Rowan County Tax Sale date is scheduled for Monday,  
September 30<sup>th</sup> 2025, at 10:00 am.

Please read the following as these rules impact  
the sale and will be strictly enforced.



**ROWAN COUNTY CLERK**

September 30th, 2025

**CERTIFICATE OF 2024  
DELINQUENCY  
SALE REGISTRATION FORM**

**Name of Third Party**

Purchaser: \_\_\_\_\_

Street Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Please attach a separate list of each **PRIORITY** certificate of delinquency you intend to purchase at the sale. For each certificate, please provide the following information.

1. Current year's tax bill number
2. Taxpayer's 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 of the prior year certificate of delinquency you already hold.
6. Parcel ID Number.
7. A copy of the most recent prior year certificate of delinquency

The above **PRIORITY** lists, payments and copies must be submitted to the Rowan County

Clerk's Office by 3:30 pm, **September 20th, 2025**.

TOTAL amount due on all PRIORITY Certificates listed in Item 4. \$ \_\_\_\_\_



During the time period between the submission of the list and the tax sale date (September 30<sup>th</sup> 2025 10:00 am), the clerk shall review the lists to identify which 3rd Party Purchaser holds the most recent prior year tax claim.

Failure of a 3rd Party purchaser to properly and timely submit a purchase list of PRIOR year claims shall result in the loss of their purchase preference. The applicable certificate of delinquency will then be placed in the pool of certificates to be sold at the tax sale.

Please attach a separate list of each CURRENT Certificate of Delinquency you intend to purchase at the sale. For each certificate, please provide the follow information :

- Tax Bill Number
- Taxpayer Name
- Amount due on the certificate of delinquency

The above **CURRENT LISTS MUST BE SUBMITTED** to the Rowan County Clerk's Office by 3:30 pm, September 20<sup>th</sup> 2025.

TOTAL Amount due on all CURRENT certificates

\_\_\_\_\_

**No deposit required on current certificates, total due at time of sale.**

Acceptable forms of payment include: Cash, Certified Check, Cashier's Check or a Business Check with letter of credit from your bank. Payment due at end of sale.

Registration fee: Total number of certificates listed in Item 4 multiplied by \$10.00.

The maximum registration fee \$250.00.

Lien Filing Fee: \$45.00 for each bill purchased. Please include a separate check for filing liens.



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.

X \_\_\_\_\_

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Subscribed and sworn to and acknowledged before me this day of by this \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_

Notary Public, State at Large

My Commission Expires: \_\_\_\_\_



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All Tax Bills purchased in this office today may be and are subject to any prior liens, current foreclosures, bankruptcy proceedings, or tax bills not properly exonerated.

All tax bill requests must contain the following:

- Bill Number
- Owner's Name
- Parcel ID Number

The Rowan County Clerk's Office cannot be held responsible for problems relating to any tax bills purchased that have not been properly researched by the third-party purchaser.

Bills purchased in this office, at your request, will be subject to Clerks fees and these fees are not refundable.

By signing this, you agree to be bound by these terms.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## NOTICE TO ROWAN COUNTY TAXPAYERS

### 2024 TAX BILL SALE

Elwood Caudill Jr, Rowan County Clerk and the Rowan Fiscal Court pursuant to KRS 424.330, announce that the 2024 Delinquent Real Property Tax Bills are being offered for sale. The list of Certificate of Delinquency is available for public inspection during the hours of 8:30 AM - 3:30 PM, at the County Clerk's Office located at 600 W Main Street, Morehead KY. The list may also be inspected on the <http://kydtax.smlc.us> website, with a link to the delinquent tax list and also, [rowan.countyclerk.us](http://rowan.countyclerk.us). The tax sale will be held at the Rowan County Courthouse, on September 30<sup>th</sup>, 2025, beginning at 10:00 am, in the Fiscal Court Room. All interested participants must register with the County Clerk's office by the close of business on September 20<sup>th</sup>, 2025. The sale will be conducted in a manner similar to a professional sports draft in accordance with the provisions House Bill 262 enacted by the 2009 General Assembly. The following methods of payment will be accepted by the Clerk's Office for third party purchases: Cash or Checks. If paying with a company check, we will need a letter from your bank.

A registration fee of \$10.00 per bill, up to 25 bills, or a maximum fee of \$250.00 for purchases over 25 bills, will be required of all registered purchasers. Said fee will need to be paid with registration. If you have any questions, please contact the County Clerk's Office at (606) 784- 5212

# 2024 TAX SALE

# September 30<sup>th</sup>, 2025