

BOYD COUNTY CLERK'S OFFICE
KEVIN JOHNSTON
BOYD COUNTY CLERK

PHONE: 606-739-5116 EXT 4

FAX: 606-739-0430

ANGIE BALLENGEE, TAX ADMINISTRATOR

boyd.kycountyclerk.us

GUIDELINES FOR PAYMENT, AND THIRD-PARTY PURCHASING|
2026 CERTIFICATE OF DELINQUENCIES

Accordingly, HB 262, that passed the Kentucky General Assembly in March 2009, has changed the process that Certificates of Delinquencies will be transferred from the County Sheriff to the County Clerk's Office. The County Sheriff will continue to collect the current tax bills until April 15th of every year. April 16th and 17th, the delinquent tax bills turned over from the County Sheriff will remain under testing and review of accuracy. Bills will be placed on the County Clerk's website at boyd.kycountyclerk.us, Starting April 20th, 2026, the list of delinquencies will be payable to the County Clerk's Office.

COLLECTION PERIOD

The Boyd County Clerk's office has a goal to assist you in satisfying your tax bill delinquency, the Boyd County Clerk's office will place the delinquencies from the person primarily liable for the bill (not third party) for collection starting **April 20th, 2026, starting at 8:30 a.m.**

REMEMBER, THE TAX BILLS ARE NOW DELINQUENT. PENALTY AND INTEREST HAVE ACCRUED STARTING ON APRIL 16TH OF EVERY YEAR.

Any delinquent tax bill should be paid in full, however, payment arrangements can be made to assist you in making partial payments until paid in full. **REMEMBER**, delinquent tax bills with partial payments still accrue interest on unpaid balances. All unpaid delinquent tax bills that are in arrears and regular payments have not been made are considered an open unpaid bill and are subject to be purchased by anyone for the balance owed.

ADVERTISEMENT OF BILLS

KRS 134.125(5) requires the County Clerk to advertise the certificate of delinquency scheduled to be sold at the tax sale at least Thirty (30) days but not more than forty-five (45) days before the scheduled date. Boyd County delinquent tax bills are posted on by April 20th on the website boyd.kycountyclerk.us. Bills will remain payable for a period of approximately ninety (90) days, or until August 11th, 2026 at 4:00 P.M. Third party purchasers will be able to purchase the certificate of delinquencies starting at 9:30 A.M. on August 12th, 2026.

A half-page notice will be published in the local newspaper on Saturday, July 4th, 2026, advertising the tax sale, and the entire list of delinquencies will be published on Saturday, July 4th, 2026, including the owner's name, property address, and amount of the bill.

INDIVIDUAL DELINQUENT TAX PURCHASE PROCESS

Individuals interested in purchasing a single bill, or up to three (3) individual bills may do so on August 12th, starting at 9:30 A.M. Providing the County Clerk with a \$10.00 registration fee, a processing fee of \$10.00 for each bill, and a list of bills intending to purchase 10 days prior to the sale. An encumbrance fee (lien) will be filed upon purchase and recorded for a \$30.00 fee for each bill. Please include a separate **BLANK** check for all fees.

All third-party purchasers who meet any of the following conditions must register with the Department of Revenue before being allowed to participate in the tax sale:

Plans to buy more than 3 certificates of delinquency in any county;

Plans to buy more than 5 certificates of delinquency statewide, or;

Plans to invest more than \$10,000.00 statewide in any calendar year.

Participants are required to submit their registered certificates. Only serious participants in good standing and hold a certificate of registration will be considered. The Clerk will try to prevent any unfairness by prohibiting participation by multiple related entities. The Clerk may require each purchaser to submit an affidavit that such purchaser is not related to any other purchasing entity or have the same investors or directors.

REGISTRATION PROCESS FOR THIRD PARTY PURCHASERS AT THE COUNTY CLERK'S OFFICE

All third-party purchasers wishing to participate in Boyd County's tax sale must complete a registration form and submit it with a \$250.00 registration fee, all additional required fees, and blank checks to the County Clerk's office by the advertised date. A sample registration form is included in this packet.

The following items need to be submitted to the County Clerk's Office within ten (10) days prior to the tax sale date, this year that date is August 2nd, 2026, by 4:00 P.M.

1. The registration form that contains the name and contact information for the third-party purchaser.
2. A copy of the registration certificate issued by the Department of Revenue (if necessary)
3. The list of priority certificates of delinquency the purchaser intends to acquire (if any)
4. The list of current year certificates of delinquency the purchaser intends to acquire (if any) \$10.00 processing fee for each current year bill and an encumbrance fee (lien) \$30.00 for each bill purchased. The registration fee check can be filled in, does not have to be a blank check.
5. Please send **BLANK** signed checks for all fees other than registration.

CURRENT YEAR CERTIFICATES OF DELINQUENCY REQUIREMENTS

1. Tax bill number
2. Taxpayer name

3. Amount due on each certificate of delinquency
4. The parcel ID number
5. The following sworn statement: **“I hereby certify that I am not participating in this sale in conjunction with any relater person, or related entity to obtain any advantage over other potential purchasers at the sale”**

Please include a BLANK check for current year certificates of delinquencies.

PRIORITY CERTIFICATES OF DELINQUENCY REQUIREMENTS

The list of priority certificates of delinquency is to be clearly marked as such and it need to include the following information, there is a \$5.00 processing fee for each priority bill purchased, and an encumbrance fee (lien) of \$30.00 for each bill, please include a **BLANK** check for this as well.

1. Current year tax bill number
2. The name on the tax bill
3. The amount due on the certificate of delinquency
4. The prior year certificate of delinquency’s bill number
5. The book and page number where the prior year certificate is filed
6. The parcel or map ID number

A deposit of 100% of the value of each priority certificate of delinquency is required form the third-party purchaser, please include a BLANK check for all priority certificates.

Failure of a third-party purchaser to properly and timely submit a purchase list, or to make payment in full shall result in the loss of purchase priority, and all certificates will become included in the pool and sold by the County Clerk to the next purchaser. Any questions or controversies regarding the sale will be addressed by the Clerk.

If you need any additional information, please contact the Boyd County Clerk’s office at 606-739-5116, Option 4, asking for Angie or Chrissty of the Delinquent tax department.

Revised: September 1st, 2026