

PURCHASE OF PRIOR YEAR CERTIFICATES OF DELINQUENCY PROCEDURES

Effective Date: 06-01-2009

The Muhlenberg County Clerk reserves the right to change, add, delete, and/or modify any of the following procedures without written notice to any Third Party Purchasing Participant having purchased or seeking to purchase Certificates of Delinquency. Purchase of Prior Year Certificates of Delinquency Procedures are posted in the Deeds and Records section of the Muhlenberg County Clerk's office temporarily located at 131 East Main Cross Street, Greenville, Kentucky (Telephone: (270) 338-1441, ext. 230), and available for inspection during normal business hours (Monday thru Thursday 8:00 AM to 4:00 PM and Friday 8:00 AM to 5:00 PM) and available on the Muhlenberg County Clerk website located at www.muhlenbergcountyclerk.com.

1. At least **10 business days PRIOR TO sale**, any Third Party Purchaser holding a Certificate of Delinquency from a prior year shall submit to the County Clerk a separate list of current year certificates they wish to purchase that relate to the property for which they hold the prior year's Certificate of Delinquency. The list shall be clearly identified as "Purchase of Prior Year Certificate of Delinquency," and contain the following information for each Certificate, in the order shown:
 - 2008 Tax Bill Number
 - Owner's Name as it appears on tax bill
 - Map ID Number
 - Prior Year Claimed
 - Prior Year Claimed Tax Bill Number
 - (Prior Year) Book/Page of Recorded Claim (if applicable)

2. Payment for purchase of the prior year Certificates of Delinquency is due upon submission of the Prior Year Certificates of Delinquency list.

3. Upon receipt of the Prior Year lists from Third Party Purchaser and by the close of business on August 11, the County Clerk will review the lists and identify which Third Party Purchaser holds the most recent prior year tax claim. The current year certificates verified to have a valid prior year claim will then be offered for sale to the appropriate Third Party Purchaser.

4. Failure of a Third Party Purchaser to submit a purchase list of prior year claims in the proper form and in a timely manner will result in the loss of the Third Party Purchaser's preference. The applicable Certificates of Delinquency will then be placed in the pool of Certificates to be sold at the tax sale.

5. The following fees are due and payable on the date of sale for each certificate purchased:
 - a. \$13.00 Lien Filing (after 3 pages, each additional page \$3)
 - b. \$13.00 Release of Lien (after 3 pages, each additional page \$3)
 - c. \$ 5.00 Certification Fee
 - d., \$10.00 NON-REFUNDABLE Registration Fee (per certificate)
(maximum of \$250.00)