## **Delinquent Taxes**

The Magoffin County Clerk's Office will be conduction a Delinquent Tax Sale, view the website or contact the Magoffin County Clerk for time and dates.

Registration Forms for Tax Sale – Completed forms must be sent with a complete list of Certificates requested along with a registration fee.

Acknowledgment of Participation -

## HB 262 Information

Prior to the passage of HB 262, all Certificates of Delinquency (Tax Bills) were sold at the sheriff's office on April 15<sup>th</sup> to Third Party Purchasers. Taxpayers then had to attempt to locate these Third Party Purchasers without much contact information. Now at the close of business on April 15<sup>th</sup> all Certificates of Delinquency are transferred to the County Clerk's Office to be sold later in the year. The County Clerk is required by law to advertise these Certificates in the News and on the Clerks website. http://magoffincountyclerk.ky.gov. The County Attorney is required by law to send 30 and 60 day notices to the taxpayer to give them notice of the sale and informs them that they can request payment in agreement to pay their delinquent taxes. The Regulations associated with HB 262 also require Third Party Purchasers to Register with the County Clerk's Office and give them complete and accurate contact information. That gives the taxpayer an reliable way to contact the Third Party to pay off their debt. More information can be obtained about HB 262 and the tax sale at www.lrc.ky.gov or www.revenue.ky.gov or by contacting the County Clerk's Office.