Tax sale will be held on Wednesday, July 22nd , 2026 in the Clerk's office at 10:00 a.m.

TO MAKE PAYMENT PLAN ARRANGEMENTS PLEASE CONTACT THE COUNTY ATTORNEY'S OFFICE: THAT NUMBER IS 502-845-4481.

Henry County Clerk 2026 Tax Bill Sale Timeline (for 2025 Delinquent Taxes)

April 15, 2026 Sheriff turns unpaid tax bills over to county clerk at the close of business

June 10, 2026 Notice in The Henry County Local that certificates of delinquency will be advertised

June 17, 2026 Advertisement in The Henry County Local of actual certificates of delinquency

July 22, 2026 10:00 a.m. Clerk's annual sale of current year certificates of delinquency

County Attorney Dates

May 22, 2026 Last day for county attorney to mail sixty (60) day notice

June 19, 2026 Last day for county attorney to mail thirty (30) day notice

July 17, 2026 Last day for county attorney to file a protected list of certificates of delinquency with county clerk

Third Party Purchaser Dates

- All dates are close of business.
- Postmarks will not be accepted.
- Paperwork must be submitted by mail or in person.
- We will not accept any of the required documents via fax or email.

July 10, 2026

- Third Party Purchasers may need to register with the Department of Revenue (DOR) prior to being able to participate in the annual Clerk's sale.
- Last day for each third party purchaser to register with the county clerk to participate in clerk's sale of priority or current year certificates of delinquency

- Last day to submit list and payment of **priority** certificates of delinquency the purchaser intends to purchase. Payment should include 100% of the amount due for each certificate and the $30.00 lien assignment fee for each certificate listed
- Last day to submit list of current certificates of delinquency the purchaser is interested in purchasing at the sale, if purchaser was properly registered by the July 11th, 2026 deadline.
- Last day to submit required deposit
    - Deposit is 25% of the total from the list of current certificates of delinquency submitted by July 10th, 2026
    - List must be prepared in order by tax bill number, lowest to highest

Bankruptcy Issues
Procedures
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Releases and Assignments

BANKRUPTCY ISSUES

KRS 134.128 provides that any certificate of delinquency involved in bankruptcy litigation in which the county attorney or department has filed a clam shall be prohibited from being sold by the county clerk. However, since local officials are often not informed timely of these filings, third party purchasers should be encouraged to do their own research before purchasing certificates of delinquency at a tax sale. A subscription service known as "PACER" can be utilized by third party purchasers to get up to date information about bankruptcy filings. Third party purchasers can obtain more information about this service by visiting: www.pacer.psc.uscourts.gov .

HENRY COUNTY CLERK DELINQUENT REAL ESTATE TAX BILL SALE PROCEDURES

2025 Year Tax Bills

The annual sale of current year certificates of delinquency will be held on Wednesday, July 22 at 10:00 a.m. in the Henry County Clerk's office located at 27 South Property Rd New Castle KY 40050.

The published notice of all current year certificates of delinquency will be advertised in The Henry County Local on June 17, 2026. After publication of the advertisement, a listing of these certificates will also be available online. The website address for this listing will also be included in the published ad on June 17, 2026. Our office will not provide lists of available bills.

The sale shall be conducted in a manner similar to a professional sports draft with each purchaser having an opportunity to purchase certificates in turn through several rounds. **One representative may represent multiple purchasers.**

The order of selection shall be determined by a random drawing with the purchaser drawing the lowest number going first.

The purchaser who draws the lowest number during the random drawing shall have the first turn to choose one (1) bill for purchase. Thereafter, purchasers shall select bills to purchase in order based on the random drawing from lowest to highest.

Purchasers that have properly registered and paid the required registration fee and deposit, but who are not present for the random drawing shall be placed at the bottom of the selection list behind the purchasers who were present for the random drawing.

Purchasers shall only be allowed to purchase those certificates included on their previously submitted Current Year list.

A purchaser may withdraw from the sale at any time prior to completion of the sale. If a purchaser withdraws from the sale, the purchaser shall not make any further purchases in any later round of the sale. Another purchaser shall not take the place of the withdrawing purchaser.

The county clerk shall set a reasonable time limit for purchasers to make their selections. The county clerk may allow a purchaser to select another certificate or delinquency if the selected certificate has already been chosen in an earlier round. However, any alternate selections must be done within the time limit imposed.

Payment of any outstanding balance, after application of all deposits, shall be made by close of business on the business day following the sale date. The total amount due shall include all clerk's fees for all certificates of delinquency purchased at the sale. Acceptable forms of payment are listed below.

The county clerk shall have the final say on any question regarding the sale process.

Questions pertaining to the annual sale process should be directed to Olivia Herrell or Shanda Archer at 502-845-5705.

Forms of Payment

Acceptable forms of payment are:

- Cashier's check
- Certified check
- Cash
- Company Check (must have letter from bank certifying that funds are good)

Department of Revenue Registration

All persons who purchase or intend to purchase any certificate of delinquency that result in the person owning more than:

- more than five (5) certificates of delinquency statewide;
- more than three (3) certificates of delinquency in any county; or
- Invests or plans to invest more than $10,000 in the payment of certificates of delinquency statewide in a calendar year shall file an application with the Department of Revenue at least sixty (60) days **prior** to the purchase of any certificate of delinquency.

Click here to apply with the DOR and find instructions for the revenue application for registration to purchase certificates of delinquency.

Purchase Lists

Third Party Purchasers with Prior Year Certificates

At least ten (10) days before the date of the clerk's annual sale, any individual or entity holding a certificate of delinquency from a prior year shall submit a separate list of current year certificates of delinquency they wish to purchase that relate to the property for which they hold the prior year certificate of delinquency.

- **Priority lists and payment submission deadline is close of business July 10, 2026.**
- **Postmarks will not be accepted.**
- **We will not accept any of the required documents via fax or email.**

This list shall be clearly identified as a prior year certificate of delinquency list and shall include for each certificate of delinquency:

- The current year's tax bill number;
- The prior year claims' tax bill number;
- The prior year claim's tax year;
- The book and page numbers where the prior year claim is filed, if applicable;
- The map ID or parcel number of the property

Payment shall be tendered at the time the third party purchaser submits the list. This amount shall include the amount due for each certificate and the $30.00 per certificate lien assignment and recording fee.

During the period between submission of the lists and our sale, we shall review the submitted lists to determine if the individual or entity that submitted the list holds the prior year claim for the most recent tax year. Priority is based on the most recent tax year regardless of the date purchased. The county clerk shall apply the deposit to the payment of any certificates of delinquency purchased at the sale. The county clerk shall refund any unused portion of the deposit to the purchaser no later than ten (10) business days after the completion of the sale.

Failure of a third party purchaser to properly and timely submit a purchase list or to include payment in full shall result in the loss of purchase priority established. Any priority rights not exercised during this phase of the sale will result in the certificate(s) of delinquency being placed in the annual sale to be held Wednesday, July 23rd, 2026.

Third Party Purchaser Lists of Current Certificates of Delinquency

At least ten (10) days prior to the annual sale date, third party purchasers shall submit a list of the current certificates of delinquency they are interested in purchasing at the annual tax sale.

- **Current list submission deadline is close of business July 10th, 2026.**
- **Postmarks will not be accepted.**
- **We will not accept any of the required documents via fax or email.**

This list shall be clearly identified as a current year certificate of delinquency list and shall **be prepared in order by tax bill number, lowest to highest** and include for each certificate of delinquency:

- The current year's tax bill number;
- The taxpayer name(s) as shown on the bill;
- The amount due for the certificate of delinquency;
- The map ID or parcel number of the property;
- Total amount due for all certificates of delinquency included on the list

Additionally, there is a $30.00 fee, per certificate, to cover the assignment and recording of the lien.

Deposit Requirements

The deposit shall be submitted to the county clerk no later than five (5) days prior to the annual sale date.

Deposit submission deadline is close of business July 10th, 2026.

A purchaser shall deposit funds with the county clerk at the time of the registration in the following amounts:

- 100% of the value of each certificate of delinquency included on the purchaser's list of priority certificate(s) of delinquency;
- All clerk fees associated with each certificate of delinquency included on the purchaser's list of priority certificate(s) of delinquency;
- Twenty-five (25) percent of the value of each certificate of delinquency included on the purchaser's list of current certificates of delinquency. A purchaser shall not be required to pay an additional deposit if the certificate of delinquency is included on both lists, **and** if both lists clearly indicate that the certificate of delinquency is included on both lists. A purchaser may deposit more than the minimum amount required by the county clerk.

The county clerk shall apply the deposit to payment of any certificate of delinquency purchased at the sale. Any unused portion of the deposit shall be refunded by the county clerk no later than ten (10) business days after the completion of the sale.

General Information

All certificates of delinquency purchased will be assigned in the delinquent tax bill system and lodged for record in the encumbrance book. All third party purchasers will receive the original recorded certificate of delinquency, register receipts and any applicable refund no later than ten (10) business days after the completion of the sale.

Releases and Assignments

Releases and/or assignments are to be executed in accordance with KRS 382.365. The fee to record a release or an assignment of a tax bill lien is $46.00, per lien, for a three (3) page document. Each additional page is an additional $3.00 per page.