

## WARREN COUNTY PROCESS TO PURCHASE 2025 TAX BILLS

SALE DATE & TIME: AUGUST 26, 2026 at 9:00 a.m. CST

REGISTRATION DEADLINE: AUGUST 17, 2026 at 4:30 p.m. CST. This means all forms, lists, registration fees and deposits have to be complete and in order, and in our office by this date and time.

Most third party purchasers must first register with the state. Visit <https://revenue.ky.gov> to see if you are required to do so. If you do register with the state, a copy of the registration certificate issued to you by the Department of Revenue should be included with the paperwork you submit when registering with the Clerk's office.

**All** parties interested in participating in our tax sale must register with our office using form 62A374. A copy of this form is available on our website <https://warrencountyclerk.ky.gov>, the Department of Revenue website <https://revenue.ky.gov> and in our office.

The current year list of certificates you submit should be in alphabetical order. It must include the bill number, the taxpayer name, either the property address or map code number, and the amount due for each bill. A total amount due for all the certificates on this list should also be included.

If you submit a priority list of certificates, in addition to the above requirements the list must include the bill number and tax year of the prior year certificate as well as the book and page number where the prior year certificate was filed.

Whether you submit a priority list, a current list, or both, the purchaser's name should be at the top of each page of all the lists submitted. Each list should also be clearly marked as either priority or current.

The registration fee is calculated as follows: Total number of priority certificates listed times \$5.00 plus the total number of current certificates listed times \$10.00. The maximum registration fee is \$250.00. This is a nonrefundable fee.

The deposit amount is the sum of: The total amount due on all priority certificates listed plus a \$30.00 recording fee per priority certificate; and 25% of the amount due on all current certificates listed.

A separate check is required for the registration fee and the deposit. Payment must be in the form of cash, cashier's check, or certified funds. Checks should be made to Warren County Clerk.

Mailing Address

PO Box 478  
Bowling Green KY 42102-0478

Physical Address

429 E 10<sup>th</sup> St, Suite 100  
Bowling Green KY 42101

The tax list will be available at <https://kydtax.smlc.us> and <https://warrencountyclerk.ky.gov> after close of business beginning July 17, 2026.