

**TRIGG COUNTY CLERK**



**CARMEN FINLEY  
P.O. BOX 1310  
CADIZ, KY 42211  
PHONE: 270-522-6661  
FAX: 270-522-6662**

**2026 CERTIFICATE OF DELINQUENCY SALE RULES**

**Delinquent Taxes will be listed on our website: [triggcountyclerk.ky.gov](http://triggcountyclerk.ky.gov)**

All registered purchases for the Certificate of Delinquency sales, must abide by the following procedures. In the event that more than one purchaser is present for the Trigg County Clerk's tax sale, a drawing shall be held to determine the order in which purchasers will be allowed to purchase the certificates.

1. The Certificate of Delinquency Sale will be held on Friday, July 17, 2026, at 9:00 am at the Trigg County Clerk's office, 38 Main Street, Cadiz, KY 42211. Each purchaser shall register with the Trigg County Clerk no later than 4:00 pm, July 2, 2026.
2. Each purchaser must be registered with the Commonwealth of Kentucky Revenue Cabinet, [www.revenue.ky.gov/pages/index.apx](http://www.revenue.ky.gov/pages/index.apx) and produce a copy of the registration certificate issued by the Department of Revenue.
3. Each purchaser shall complete the registration form in its entirety.
4. Each purchaser shall submit an affidavit affirming that he/she is not related to any other individual or entity participating in the tax sale. Related individuals or entities include but are not limited to the following:
  - Members of the same family
  - Having common ownership or management
  - Having been formed by one or more of the same entities of individuals
  - Having one or more of the same investors
  - Having one or more of the same directors, members, partners, or officers
  - Having more than one client registered for that county's sale

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5. Purchasers holding a certificate of delinquency from a prior year shall submit to the Trigg County Clerk a priority certificate of delinquency list if the intent to purchase those bills for the 2025 tax year. This list must be submitted by 4:00 pm on July 2, 2026, and all fees required when submitting this list must be paid at that time (See registration form for associated fees). If a purchaser holding a certificate of delinquency from the most recent tax year declines to purchase the current year's certificate of delinquency, the purchaser holding the next most recent year's certificate of delinquency, if it is included in their priority lists, shall be allowed to purchase the certificate.

\*\*\*If a Certificate of Delinquency Priority List is not submitted, you will not be given priority for those certificates. \*\*\*

6. Deposit: A current certificate of delinquency list must be submitted for any current certificates you wish to purchase. A deposit of 25% of the total amount due on the current certificate list and 100% of the total prior certificate of delinquency list must be paid at the time of registration. All lists must be submitted by 4:00 pm July 2, 2026.
7. A separate registration fee will be charged. The fee shall be \$5.00 for each certificate of delinquency on the purchaser's priority list and \$10.00 for each certificate of delinquency on the purchaser's current list. This registration fee shall not exceed \$250.00, and is not refundable. These fees are due by 4:00 pm, July 2, 2026.
8. Purchasers will only be allowed to purchase those certificates included on their previously submitted lists. If there are any remaining tax bills at the end of the sale, then any purchasers wishing to do so may purchase them. If more than one purchaser is interested in doing so, then the sale rules still apply.

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9. All potential purchasers shall be at the Trigg County Clerk's office by 9:00 am on July 17, 2026 to draw his/her own number. Anyone arriving after 9:00 am, will not be eligible to participate in the sale, regardless of prior registration. Each purchaser will be allowed to draw only one number.
10. Each purchaser's list will be exported in our database and the program will select the bills, one tax bill per round according to priority.
11. The Clerk will answer any questions that may arise that have not been addressed in the foregoing rules. All Clerk decisions are final.
12. There will be a \$30.00 lien filing fee for all tax liens filed at the county clerk's office. Payment must be made at the end of the sale. If a purchaser does not have the correct form of payment, the sale is void and the bills will be returned. Note, the sales of delinquent taxes will be public record and will be recorded in the encumbrance books. When the lien has been paid in full, you have 30 days in which to record a lien release (KRS 382.365).
13. Accepted payments for the sale are Cashier Check, Certified Check, Money orders or Company Check.
14. At the close of the sale, if you are due a refund, you must return to pick-up your check after 1:00 pm on or after July 17, 2026. If you still owe a balance after the sale, you must provide payment to the Trigg County Clerk after 1:00 pm on July 17, 2026.

If you have any questions or require further information, please contact the Trigg County Clerk's Office at 270-522-6661.