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Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**INSTRUCTIONS FOR  
APPLICATION OF REGISTRATION TO PURCHASE  
CERTIFICATES OF DELINQUENCY**

Please mail the completed application and accompanying documentation to the following address:

**Office of Property Valuation  
P. O. Box 1727  
Frankfort, Kentucky 40602-1727**

Upon review and approval, you will receive a Certificate of Registration that will allow you and/or your company to purchase certificates of delinquency throughout the Commonwealth during the 2026 calendar year. Keep in mind you will not be eligible to begin acquiring certificates of delinquency until 60 days after your application was received by the Department of Revenue. The date you may begin purchasing certificates of delinquency will be shown on your Certificate of Registration. If there are questions about the information provided or if further documentation is needed, you will be contacted directly.

Please make the check for \$250 registration fee payable to the Kentucky State Treasurer.

If you have any questions about the application form, please do not hesitate to contact Office of Property Valuation at 502-564-8368. You may also contact our office by emailing [ThirdPartyPurchaser@ky.gov](mailto:ThirdPartyPurchaser@ky.gov)