

Tax Sale Procedures

- The sale will be conducted in the manner of a public auction with the parcels sold in the order as indicated in the advertisement. Please make your bid known loud and clear or it may not be recognized.
- This is a **buyer beware** sale. ***There are no guarantees neither expressed nor implied.*** If you do not know the entire tax sale process, it is suggested that you **do not** bid on property. Please consult with your attorney for legal advice.
- We also suggest you **do not** purchase property sight unseen.
- Mobile Homes do not convey with property.
- The opening bid will include all applicable taxes, penalties and costs.
- Bidding on a piece of property is a binding agreement between the County and the bidder/purchaser. Once the auctioneer recognizes a bid, it is then considered an official bid (and a binding agreement).
- The property will be sold to the highest and best bidder.
- At the time of the sale, the purchaser will be required to show proof of identification, such as a driver's license. Purchaser will be issued a property purchase form (bill of sale) identifying property purchased at the sale. Purchaser then becomes liable for payment.
- Payment must be made for the amount of the bid within one hour of the sale. The form of payment must be cash or a cashier's or certified check issued by a financial institution which is insured with the FDIC or FSLIC.
- The Tax Commissioner will execute a tax deed between 4 to 6 weeks after the sale, and will have the deed properly recorded. The tax deed is not a fee simple deed. It is the purchaser's responsibility to check the validity of title to the property. The deed, along with other pertinent information, will be sent to the purchaser at the address given. The mailing address given at the time of purchase will be the address listed on the PT-61 and all mail/future tax bills will be sent to that address.
- The purchaser of the property does not take possession of the property that he/she has purchased. The current record holder and/or defendant in FiFa still maintains possession of said property and has the right to redeem the property for no less than twelve (12) months after the date of sale. The purchaser must wait until one (1) year and one (1) day has elapsed from the date of sale to begin the foreclosure process to bar the right of redemption at which time the purchaser may then take possession of the property.
- The purchaser will be responsible for any future assessments and property taxes as they may become due. This includes any outstanding taxes owed to a city if the property lies within the city limits.
- On very rare occasions the Tax Commissioner reserves the right to set a sale aside due to irregularities in the sale such as bankruptcies, assessment errors and procedural errors. If such action takes place, a full refund of payment tendered will be given.
- **THE ABOVE MENTIONED INFORMATION IS NOT TO BE CONSTRUED AS LEGAL ADVICE. THE TAX COMMISSIONER'S OFFICE DOES NOT GIVE LEGAL ADVICE NOR ASSUMES ANY LIABILITY THAT GOES WITH THE PRACTICE OF LAW. LEGAL ADVICE SHOULD BE SOUGHT FROM THE PURCHASER'S OWN ATTORNEY.**