

County of Schuylkill - Tax Claim Bureau Sales

The Tax Claim Bureau came into existence in 1947. The first Upset Sale was held in 1949. Prior to that time delinquent real estate taxes were collected by the Treasurer's office and sales were conducted as Treasurer's and/or Commissioners' Sales. Currently the various sales by the Tax Claim Bureau are as follows:

1. **UPSET SALE** - At least one year's taxes, or a portion thereof, must be delinquent for a period of almost 2 years. A sale will be held in September 2009 for unpaid 2007 and/or prior years taxes. Properties are sold subject to whatever liens and encumbrances are against the property, with the exception of those liens (state or federal tax liens, municipal liens, and corporate liens) which we are mandated to include in the Upset Price. The list for the Upset Sale is published in the Schuylkill Legal Record and other newspapers of general circulation published within the County, at least thirty days prior to the sale. It is also available on the County website: www.co.schuylkill.pa.us. Any property having 2007 and/or prior years taxes paid in full prior to the time of sale will not be offered for sale.

2. **PRIVATE SALE** - Any property exposed to, but not sold at, Upset Sale is available for purchase through a private sale. A bid must be submitted in writing. By amendment to the Real Estate Tax Sale Law we may not sell property to anyone having delinquent taxes on any property they own in Schuylkill County or having municipal bills outstanding for one year. Private Sales are done on a limited basis so that we can concentrate on preparing Judicial Sales. Private sales are also **Buyer Beware** situations, as properties are sold subject to all liens and encumbrances. We strongly recommend that potential purchasers have a title search done prior to submitting a bid. The approximate time frame for completion of a Private Sale is 3 - 6 months, barring objections to the sale, which would extend the time frame.

3. **JUDICIAL SALE** - These are "free and clear" sales; however, the Tax Claim Bureau **NEVER** guarantees title to any property sold by us, at any type of sale. The advantage of this type of sale, from the purchaser's viewpoint, is that the properties are sold free and clear of liens and encumbrances, to the best of our ability. A Judicial Sale requires a tremendous amount of work, including, but not limited to, a title search, a petition presented to the Court of Common Pleas, and Sheriff's service on all owners and lien holders. Judicial Sales are not held by any set schedule.

4. **REPOSITORY SALE** - Any property unsold at Judicial Sale can subsequently be sold any time we receive a bid, without further notice to the property owner. We are required to give the municipality and school district an opportunity to object to the purchaser, if they have reason to do so. The minimum acceptable bid is generally our cost for the Judicial Sale. This is the "Bargain Basement" of Tax Claim Bureau sales. As always, **CAVEAT EMPTOR** applies. The advantages to a Repository sale is that the sale price, rather than the assessed value, will determine the transfer tax, and the sale price becomes the fair market value of the property until it is changed as part of a county-wide reassessment, sold or improved.