



WARREN COUNTY TAX CLAIM BUREAU

UPSET TAX SALE

(first sale out of three)

All materials have been prepared by the Warren County Tax Claim Bureau for general informational purposes only. The information presented is not legal advice and is not to be acted on as such. Neither the Warren County Tax Claim Bureau nor its employees are able to provide legal advice. This information may not be current and is subject to change without notice. It is intended to give prospective purchasers of tax delinquent properties some understanding of how the purchase process for Judicial Tax Sales work, and what a purchaser may expect to occur if a property is purchased.

This information is not to be construed as an exhaustive treatment of all intricacies of the tax sale law, nor should it be taken as an answer to any question, which a prospective purchaser may have. Hopefully, those who read this information will have a better idea of how the purchase process works; however, it is strongly recommended that if the reader should have any questions not sufficiently answered by the information provided, he or she should consult an attorney.

Tax delinquent properties are advertised for sale in the Warren Times Observer, and the sale is conducted by the Warren County Tax Claim Bureau as provided by the applicable State statute and conditions of sale set by the Bureau.

In the Upset Price Sale, the minimum bid must be enough to cover all unpaid taxes, costs and municipal liens and claims. **If you buy a property in the upset sale, mortgages and liens on the property remain in effect, even though you have paid all taxes, which were due.**

There are a few situations that prospective purchasers should be aware of:

1. The fact that a property is advertised for sale in the newspaper does not mean that the property will be exposed for sale on the day of the sale. The Bureau's experience is that many delinquent owners pay their back taxes before the sale date. Thus, their properties are taken off the sale list. In addition, delinquent owners may secure agreements to stay the sale or file bankruptcy. Those properties are also removed from the sale list. The sale of these properties may be continued to a later date.
2. Even if a property is purchased at the sale, the delinquent owner still has the right to go to court to contest the sale of his or her property. Frequently, delinquent owners claim that they failed to receive proper notice of the sale. If the court finds that this is true, the sale is set aside, and the purchaser gets his/her money back.
3. Prospective purchasers at tax sales should be aware that they can consult with an attorney prior to the sale to get more detailed information concerning what they may expect in purchasing properties. Of key importance is to learn the rights of tax delinquents to challenge the sales in court.



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If you are interested in purchasing a property at the upset sale, please do the following:

1. Obtain a list of properties scheduled for the upset sale published in the Warren County Times Observer. The lists are usually published the first week of July. List is also available online at warrencopa.com/tax-claim.
2. Know the Map/Parcel number and description of all properties in which you have an interest.
3. The upset sale usually occurs on the last Monday of September. The exact time and date may be available as early as June. This information will be published online as it becomes available at, www.warrencopa.com/tax-claim.
4. Registration is required. Please visit warrencopa.com/tax-claim to fill out a Registration form and Affidavit.
5. The bidding begins when each property is called and identified by the auctioneer.
6. If you are successful in your bid, employees of the Bureau will assist you in following through the purchase process.
7. You are free to bid on more than one property if you so desire.

Disclaimer: Note that action taken by a property owner, the Courts, Government Agencies and/or the Tax Claim Bureau may result in deleting a listed property from the UPSET PRICE SALE at any time.

The purpose of the Sale is to offer properties to the highest bidder for delinquent taxes. The initial bid must equal the fixed UPSET PRICE. In addition to the Upset price, purchaser must pay the realty transfer tax, preparation of the Deed, Recording Fee, and the UPI fee, all of these fees are incorporated into the opening bid price. These costs and the Upset Price must be paid as follows: **PAYMENT in FULL** must be made on all property(s) sold immediately after winning. The purchaser on a successful bid shall have Cashier's Checks, Certified Checks, or Money Orders payable to the TAX CLAIM BUREAU, cash is also accepted.

Pay only by: Cashier's checks, certified checks money orders, or cash. All listed properties are subject to prior payment of taxes due and to confirmation by the Court of Common Pleas, County of Warren, Pennsylvania. The Tax Claim Bureau will issue a deed to the purchaser. The deed will not contain any warranty, either general or special. **It will take 3 to 6 months for the deed to be issued.**

The Bureau will sell the property as described on the dockets in the Tax Claim Bureau and the Bureau makes no representation or warranty as to the description nor will the Bureau make any survey on the property.



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All properties are sold under and by virtue of the ACT OF 1947, P.L. 1368, as amended, known as the "Real Estate Tax Sale Law".

All titles transferred by the Tax Claim Bureau are under and subject to the said Act. Payment of taxes any time prior to the sale will take precedence over the Tax Claim Bureau's Sale, thus voiding the sale. All properties are sold subject to existing occupancy, payment of Registry fees, Municipal or Governmental claims not paid out of the Sale Price and any other liens which must be paid by the purchaser. The Bureau reserves the right to participate or not to participate in any post-sale litigation.

The following additional conditions are new as of December 21, 1998: Section 619.1 1. A successful bidder shall be required to provide certification to the Bureau that the person is not delinquent in paying real estate taxes to any taxing authorities where the property is located and that the person has no municipal utility bills that are more than one year outstanding. We will have the certification available the day of the sale. This will be done after winning the auction. 2. As used in this section, the following terms shall have the following meaning:

"Certification" shall mean proof via receipts of paid taxes and municipal utility bills within the jurisdiction or a notarized affidavit by the bidder evincing payment of such real estate taxes and municipal utility bills. **"Municipal Utility Bills"** shall mean for services provided by a utility which is wholly owned and operated by a municipal authority. The term shall include but not be limited to water, sewer and solid waste disposal utility bills. **"Municipality"** refers to any county, city, borough, incorporated town, township, home rule municipality, optional plan municipality, optional charter municipality or any similar general-purpose unit of government, which may be authorized by statute. **"Person"** includes a Corporation, Partnership, Limited Liability Company, Business Trust, other Association Government Entity (other than the Commonwealth), Estate, Trusts, Foundation, or natural Person.