

TIOGA COUNTY TAX CLAIM BUREAU

CONDITIONS OF JUDICIAL SALE

The following conditions shall govern the sale of properties by the Tioga County Tax Claim Bureau at a Judicial Sale scheduled for **September 26, 2024, immediately following the Upset Sale, Main Courtroom, Second Floor, Tioga County Courthouse, Wellsboro, PA:**

1. The owner shall have no right to purchase his own property at a judicial sale (72 P.S. 5860.618).
2. If the bid amount is \$500.00 or less it must be paid in full at the time the property is struck down by **CASH, CASHIER'S CHECK, CERTIFIED CHECK OR MONEY ORDER made payable to the Tax Claim Bureau. For any bid exceeding \$500.00 a deposit of \$500.00 in the form of cash, cashiers check, certified check or money order made payable to the Tax Claim Bureau must be paid at the time the property is struck down with the balance due by 3:30 p.m. the day of the sale. The remaining balance must also be paid in the form of cash, cashiers check, certified check or money order made payable to the Tax Claim Bureau. Failure to pay the remaining balance in full by 3:30 p.m. will result in the loss of the \$500.00 deposit.** Failure of the Purchaser(s) to pay the Purchase Price will result in the property being exposed to sale again (72 P.S. 5860.606).
3. The **Minimum Bid** includes all unpaid costs and fees incurred since the property has been in delinquent status in addition to Realty Transfer Tax, Recording Fee and Deed Preparation. The Transfer Tax collected is equal to the Assessed Value x the Common Level Ratio Factor x 2%.
4. The Tax Claim Bureau will issue a deed to the Purchaser or Nominee provided the Nominee is given at the time of the sale. The said deed is to be recorded by the Tax Claim Bureau. The deed shall not be exchanged any sooner than twenty (20) days nor later than forty-five (45) days after the sale (72 P.S. 5860.619 (a)).
5. All properties are sold under and by the virtue of the Act of 1947, P.L. 1368, as amended, known as the "Real Estate Tax Sale Law", and all titles transferred by the Tax Claim Bureau are under and subject to the said Act. **All sales are final and no refunds will be made after the property is struck down.**
6. The Tax Claim Bureau is selling the taxable interest and the property is offered for sale by the Tax Claim Bureau ***without any guarantee or warranty whatsoever***, either to the structures or lack of structures upon the land, liens, title or any other matter.
7. Judicial sale is free and clear of all tax and municipal claims, mortgages, liens, charges and estates of whatsoever kind, except ground rents, separately taxed ground rents. (72 P.S. 5860.612).
8. The distribution of monies, after deduction of all costs received from the sale, will be made in accordance with the said Act (72 P.S. 5860.205).
9. Risk of loss shall pass to the Purchaser(s) immediately upon conclusion of the sale.
10. The Bureau will sell the property as described on the dockets in the Tioga County Tax Claim Bureau and makes no representations or warranties as to the description or title, or even the existence of the property, nor will it make any survey on a property sold.
11. A municipality may, within fifteen (15) days before or after any sale held petition the court of common pleas to prohibit the transfer of any deed for any property exposed for any sale which is located in their municipality (72 P.S. 5860.619 (b)).
12. The Secretary of the Treasury may redeem any property which is subject to a Federal Tax Lien within the period of one hundred-twenty (120) days from the date of sale (United States Code, Title 26 Section 7425).