



## Frequently Asked Questions (FAQs) regarding Public Auction of Tax-Defaulted Property

### **What is tax defaulted property with Notice of Power to Sell?**

Under California law, after a period of five (5) years from the first year of tax default, the Treasurer-Tax Collector records a Notice of Power to Sell in the County of Amador Records Office. Once this document is recorded, the Treasurer-Tax Collector may sell the tax defaulted property at public auction.

### **Why does the County sell tax defaulted properties?**

The primary purpose of a tax sale is to collect taxes that have not been paid for at least five (5) years and return the tax defaulted property to the tax rolls. Offering the property for sale achieves this by either selling property or forcing redemption. The secondary benefit is the distribution of the proceeds from the sale, in lieu of taxes, to the various taxing agencies.

### **What laws govern the sale of tax defaulted property in California?**

Public auctions are conducted pursuant to the California Revenue and Taxation Code, beginning with Section 3691. The Code is available to view online at <https://leginfo.legislature.ca.gov>.

### **How is the minimum bid determined on a tax sale property?**

State law dictates the minimum bid at which tax defaulted property may be offered for sale is an amount not less than the total amount necessary to redeem the taxes plus costs.

### **When does the property owner's right to redeem (pay in full) a tax defaulted property subject to the power to sell cease?**

The right to pay the defaulted taxes in full to avoid the sale of property ceases at the close of business, **5:00 p.m. Pacific Standard Time (PST) on the last business day prior to the tax sale**. In the State of California there is no extended right of redemption beyond this date and time.

### **Can I obtain title to the property by paying the delinquent taxes?**

No. Legal title can only be obtained by becoming the successful bidder at the County's tax sale auction and the Treasurer-Tax Collector recording a tax deed to the purchaser.

### **How soon can I take possession of a property after purchase at the tax sale?**

The successful bidder may generally take possession of a property after confirming that the tax deed to the purchaser has been recorded by the County. Bidders/purchasers should be aware that the County does not handle any eviction of any party or parties who are, or may be, occupying property sold at tax sale. Property is sold “as is” and purchasers assume all ownership responsibilities.

### **What happens to a property that does not sell at the tax sale?**

The owner’s right of redemption revives and remains up to **5:00 p.m. Pacific Standard Time (PST) on the last business day prior to the following tax sale**. At no time will the Treasurer-Tax Collector offer the sale of tax defaulted property not sold at public auction “over-the-counter”.

**\*\* BE AN INFORMED BIDDER! ALL PROPERTIES ARE SOLD “AS-IS”. IT IS THE BIDDER’S RESPONSIBILITY TO PERFORM DUE DILIGENCE RESEARCH. \*\***