



Shasta County Public Tax Auction: February 28, 2020

Shasta County Administration Center
Board of Supervisors' Chamber
1450 Court Street, Room 263, Redding CA
Registration Location: 1450 Court Street, Room 227, Redding CA

Office Use Only
Bid Paddle # _____

REGISTRATION & TERMS OF SALE FORM

BIDDER MAILING ADDRESS & CONTACT INFORMATION	DRIVER'S LICENSE #: _____ Indicate state if other than California
_____	HOME PHONE: (____) - _____
BIDDER NAME – PLEASE PRINT	
_____	CELL PHONE: (____) - _____
MAILING ADDRESS	
_____	OFFICE PHONE: (____) - _____
CITY – STATE – ZIP CODE	

ALL POTENTIAL BIDDERS ARE REQUIRED TO READ AND UNDERSTAND THESE TERMS. COMPLETE FORM ABOVE - SIGN AND DATE BACK PAGE

- The public tax auction will begin at 10:00 a.m. on February 28, 2020.
- Registration dates: Wednesday, February 26 and Thursday, February 27, 2020 from 8:00 a.m. to 4:00 p.m. PST. **Registration will NOT be permitted the day of the auction.**
- Bidders must submit a \$500.00 deposit, completed and signed Registration and Terms of Sale Form and completed Deed Information Form during registration. Bidders must also present a driver's license or other form of photo identification (i.e. DMV ID card, passport, etc.). Deposits must be in the form of cash or certified funds (cashier's check, certified bank check, certified personal check, money order or traveler's check (with proper photo identification)). **Make certified funds payable to: Lori J. Scott, Tax Collector.** You may make the certified funds payable to yourself but Lori J. Scott's name must also be included (example: **Lori J. Scott, Tax Collector or John Doe**). The successful bidder's \$500 deposit may be applied to the final purchase price. The registration deposit will not be returned or applied to the purchase price until the bid paddle is returned.
- Registered bidders will be issued a required bid paddle the day of the auction from 9:00 a.m. to 10:00 a.m. by submitting their registration deposit receipt and presenting their photo ID to the clerk at the reception table outside the Board of Supervisors Chamber.
- The right of the former owner to redeem any parcel is forfeited as of 5:00 p.m. PST on February 27, 2020. The minimum bid list will be updated as parcels are redeemed or withdrawn.
- Except as provided in Revenue and Taxation §3698.7 the minimum price at which property may be offered for sale pursuant to this chapter shall be an amount not less than the total amount necessary to redeem, plus costs and the outstanding balance of any property tax postponement loan. (Revenue and Taxation Code §3698.5)
- Legal title to tax-defaulted property subject to the tax collector's power to sell can be obtained only by becoming the successful bidder at the county tax sale.
- The Property Tax Auction mapping system posted on the Shasta County Tax Collector's Tax Auction web page shows **approximate** parcel boundaries. Exact boundary lines of a property can be determined only by a survey. If the successful purchaser desires a survey of the property, it will be at the purchaser's own initiative and expense. The County makes no warranty, either expressed or implied, relative to the usability, the ground location, or property lines of the properties. The prospective purchaser must determine the exact location, desirability, and usefulness of the properties.
- INSPECT THOROUGHLY BEFORE YOU BUY.** The sale of "tax-defaulted" properties should not be equated to real estate sales by licensed sales people, brokers or realtors. The tax collector cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits or zoning ordinances. Before tax-defaulted property is purchased **it is absolutely necessary that the prospective purchaser (bidder) research the records pertaining to the property.** Tax-defaulted property **will be sold on an "AS IS" basis.** The County assumes no liability for any other possible encumbrances recorded or not recorded. It is possible that property sold at auction may not be developable under existing laws. The exact location, desirability and usefulness of the property must be researched and determined by the prospective purchaser. **The burden is on the purchaser to thoroughly research, before the sale, any matters relevant to his or her decision to purchase, rather than on the county, whose sole interest is the recovery of back taxes.**
- Notice of Contaminated / Possible Contaminated Properties:** When we are notified of properties on our sales list that are known or suspected to be contaminated, we will identify these properties and the Lead Agency's name and address where all available information may be reviewed. **DO NOT** bid on these properties unless you understand the issues related to contaminated properties. Prior to bidding, you should contact your attorney regarding the possible purchase of contaminated properties.
- Revenue and Taxation Code §3712 states: The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except:
 - Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of the sale.
 - The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under this chapter.
 - Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.

- (d) Easements of any kind, including prescriptive, constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record.
- (e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
- (f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.
- (g) Any federal Internal Revenue Service Liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
- (h) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Section 53356.1 of the Government Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code.

12. When property is sold at public auction on which the IRS holds a tax lien, the United States has the right of redemption for 120 days from the date of such sale (26 USC Sec. 3712(g) and 7425(d)). The IRS will pay the actual amount paid for the property by the bidder, plus interest from the date of sale, plus the expenses of sale that exceed any income received from the property.
13. Personal Property, such as mobile homes and equipment not “permanently affixed” to the land, is not included in our sale. It is up to the prospective purchaser to investigate these in advance of bidding.
14. **Full payment is required immediately during recess and at the conclusion of the sale. A California documentary transfer tax will be added to, and collected with, the full purchase price. This tax is calculated at the rate of \$.55 for each \$500.00 or fractional part thereof, if the purchase price exceeds \$100.00. If the minimum bid was reduced during this auction or any prior year auction, the successful bidder is responsible to pay the current year taxes by April 10, 2020. A personal check will be accepted for the current taxes.** Current year tax amounts can be obtained from the Shasta County Tax Collector, 1450 Court Street, Room 227, Redding, CA 96001 or by calling 530-225-5511.
15. Unsuccessful bidders may request their deposit refund at any time during the auction by returning their bid paddle to the Tax Collector’s office in Room 227. If a bidder requests a deposit refund prior to receiving a bid paddle they may request a deposit refund by presenting their registration deposit receipt to the clerk at Room 227.
16. If the successful bidder does not consummate the sale with full payment the following applies (Revenue & Taxation Code §3456):
 - (a) If any part of a bid that was accepted by the tax collector is not paid when due, the county shall have a claim against the bidder for the actual cost of the sale. Immediately upon becoming past due, the tax collector shall notify the bidder by certified mail, which notice shall include all the following:
 - (1) That his or her bid has been voided because of the delinquent payment.
 - (2) The amount of the county’s claim against the bidder.
 - (3) That the amount of the claim will be deducted from any deposit submitted by the bidder and that any remaining amount of the deposit is forfeited.
 - (b) If a bidder does not pay the claim arising under subdivision (a) within 30 days after the notice is sent, both the following apply:
 - (1) The county may utilize any means authorized by law to collect the claim, including, but not limited to, transferring the amount of the claim to the unsecured roll.
 - (2) The tax collector may prohibit the bidder from bidding on sales made pursuant to this chapter for up to five years.
17. The successful bidder may take possession of the property after the tax deed to purchaser has been recorded. **Most title companies will not insure title on properties sold at public auction for at least 1-5 years after the tax deed has been recorded.** Legal action to challenge a tax sale must be commenced within one (1) year of the tax deed recording date (§3725).
18. The Tax Deed to Purchaser is submitted to the Shasta County Recorder within ten business days of the auction. Once the document is recorded the Recorder’s office will hold the Tax Deed for 30 days. After 30 days the Recorder will return the original recorded Tax Deed to the Shasta County Tax Collector. The original Tax Deed will be mailed to the new owner (successful bidder) by certified mail to the address provided to our department on the Tax Deed Information form submitted by bidder during registration.

ALL SALES ARE FINAL. THERE ARE ABSOLUTELY NO REFUNDS.

**TERMS OF SALE/INSTRUCTIONS ARE SUBJECT TO MODIFICATION BETWEEN
NOW AND COMMENCEMENT OF SALE**

I understand and agree to the Terms and Conditions of the February 28, 2020 Property Tax Auction. I also understand as a condition of bidding on tax-defaulted property in Shasta County that if I am the successful bidder and the County subsequently determines that the property is sold in error, that a rescission of the sale will occur under the provisions of Revenue & Taxation Code §3731. I further understand that if the sale is rescinded, the County will refund the full purchase price of the property and that it is my sole and exclusive remedy.

BIDDER - SIGNATURE

DATED: ____/____/____

CO-BIDDER – PRINT NAME

DATED: ____/____/____

CO-BIDDER – SIGNATURE