



ADAMS COUNTY TAX SERVICES DEPARTMENT
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ADAMS COUNTY TAX CLAIM BUREAU

REPOSITORY FOR UNSOLD PROPERTIES POLICY

SUMMARY

Properties exposed to a Judicial Sale where the minimum bid has not been received and which remain unsold shall be placed on the Repository List. This list will be posted on the County's website and at the Tax Services Counter.

The Tax Claim Bureau shall accept offers to purchase a Repository property for a period of sixty (60) days after the conclusion of the Judicial Sale.

Potential purchasers shall complete a Repository Offer Form.

There shall be a minimum offer of all Bureau costs associated with previous and current attempts to sell the property, and shall be stated on the Repository list. Any offers over the stated minimum offer shall be made in \$100 increments.

After sixty (60) days, all high offers will be posted on the County's website and mailed to each potential purchaser along with the final offer acceptance date and an opportunity to submit one final offer by that date. Those offers must use the County's form.

On the final offer date the Tax Claim Bureau will examine all offers and choose the successful offer. After determining this offer the Bureau will contact the County Commissioners and the respective municipality and school district seeking written acceptance of the offer.

After receiving acceptance form all taxing bodies the successful buyer will be informed of the total amount due the Tax Claim Bureau, which will include sale price and all applicable recording and acknowledgment fees. The successful purchaser will then have sixty (60) days to pay this amount in full. Once this amount is received by the Bureau, a deed will be prepared and recorded by the Bureau.

The sale price shall become the Fair Market Value for tax assessment purposes. (Common Level Ratio will be applied to arrive at the base year Assessed Value.)

The Tax Claim Bureau may suspend or withdraw any property from the sale process at any time for any reason.