

**GILA COUNTY BOARD OF SUPERVISORS  
PROCEDURES  
FOR THE SALE OF LAND THAT IS HELD BY THE STATE  
UNDER TAX DEED  
(5/5/15)**

**BEFORE THE ANNUAL PROPERTY TAX SALE/AUCTION –**

Public Notice/Advertisement:

The Clerk of the Board (Clerk) prepares a public notice of the Board of Supervisors' annual property tax sale/auction on or before the first Monday in November of each year. The public notice contains a list of properties that the County Treasurer deeded to the State of Arizona c/o Gila County Board of Supervisors for the current year. The list contains the Assessor's parcel number; name of previous owner, if known; legal description; and lien amount.

The public notice is advertised in the official newspaper of Gila County at least once a week for at least two weeks, but not more than three weeks before the date of the sale per statutory requirement. The newspaper that prints the public notice must also post the public notice on the Internet on a website that posts the legal notices of ten or more Arizona newspapers. The public notice is posted in the glass case on the outside front entrance of the Gila County Courthouse, 1400 E. Ash Street, Globe, Arizona, and it is posted in the glass case on the outside of the County Complex located at 610 E. Highway 260, Payson, Arizona. The public notice is simultaneously posted on the Gila County website at [www.gilacountyaz.gov](http://www.gilacountyaz.gov) under the Board of Supervisors Office and it is called "Public Notice - Board of Supervisors' Annual Property Tax Sale/Auction of Land Held by the State under Tax Deed."

**Prospective purchasers are advised that: 1) BIDS WILL BE ACCEPTED FOR NO LESS THAN THE TOTAL LIEN AMOUNT; 2) ALL SALES ARE FINAL; 3) THE TITLE CONVEYED BY TREASURER'S DEED MAY OR MAY NOT BE MARKETABLE; 4) EXAMINE PROPERTY BEFORE BIDDING; 5) CHECK THE ASSESSOR'S MAP FOR THE LOCATION OF THE PARCEL; 6) SEEK ADVICE ON MARKETABILITY OF TITLE CONVEYED BY A TREASURER'S DEED; 7) NO WARRANTIES OR GUARANTEES AS TO THE SIZE OR CONDITION OF PROPERTY IS GIVEN; AND, 8) NO REFUNDS WILL BE MADE.**

**DAY OF THE ANNUAL PROPERTY TAX SALE/AUCTION –**

Bid Registration:

1. Bid registration will take place from 9:00 a.m. to 10:00 a.m. in the hallway of the Globe Courthouse and in the front entrance of the Payson County Complex.
2. Bidder or bidder's agent must fill out a Bidder Registration Form (Form #1) and obtain a bid number prior to the beginning of the auction.
3. The bidder or bidder's agent must be present at the auction in order to bid. Mail-in bids will not be accepted.
4. The auction will take place during a regular meeting of the Board of Supervisors. The meeting begins at 10:00 a.m.; however, there is no guarantee the property tax sale/auction will be the first agenda item.

5. Each property will be auctioned separately.
6. The Chairman will announce the parcel number and minimum acceptable bid for each parcel, which is the total lien amount, and ask for any bids.
7. Once the bidding stops, the Chairman will ask one more time for any higher bids. If no other bids are offered, the Chairman will announce the last bid offered and then ask the Board for a motion to accept that bid. Once the Board votes to accept the bid, the Chairman will proceed to the next parcel until all parcels have been announced and offered for sale.
8. Successful bidders shall be required to submit payment to the Clerk or Deputy Clerk **by no later 5:00 p.m. on the day after the sale**. The successful bidder will be required to fill out a Bid Information Form (Form #2) at the time the payment is made. Payment for the property must be made by cash, cashier's check or money order payable to the Gila County Treasurer. A separate \$10 fee is also required to record to quit claim deed, which can be paid in cash or by personal check.
9. The Clerk or Deputy Clerk will issue a receipt. Note - This is the only proof of purchase prior to receiving the original, recorded quit claim deed.
10. After the payment has been deposited with the Treasurer, the quit claim will be recorded and later mailed to the successful bidder.

#### **AFTER THE PROPERTY TAX SALE/AUCTION -**

##### Properties Not Sold at the Property Tax Sale/Auction:

Properties that were not sold at the Property Tax Sale/Auction will be added to a list of available properties for sale entitled "State Tax-Deeded Properties for Sale" and will be offered on a year-round basis. The list is located on the Gila County website under the Clerk of the Board's Department. The Board of Supervisors has authorized the Clerk to sell these properties over the counter for the total lien amount per Gila County Resolution No. 15-05-05. The following procedures apply:

- Submitting a Bid for the Total Lien Amount Owed on the Subject Property -
  1. Submit a completed Bid Information Form (Form #2) to the Clerk or Deputy Clerk. Payment of the total lien amount for the property is due immediately in the form of cash, cashier's check or money order made payable to the Gila County Treasurer. A separate \$10 fee is required to record the quit claim deed, which can be paid in cash or by personal check.
  2. The Clerk or Deputy Clerk will issue a receipt. Note - This is the only proof of purchase prior to receiving the original, recorded quit claim deed.
  3. The Clerk will submit a Consent Agenda item on an upcoming meeting agenda of the Board of Supervisors to acknowledge the sale of property by the Clerk and to request the Chairman's signature on the quit claim deed.
  4. After the Board meeting, the quit claim deed will be recorded and mailed to the purchaser within 3-4 weeks.
- Submitting a Bid for *Less* than the Total Lien Amount Owed on the Subject Property -
  1. Gila County Resolution No. 15-05-05 states, "Whereas, the Board of Supervisors may waive the requirement to sell the property for no less than the total lien amount if a condition warrants selling a parcel at a lesser price."

2. The Board of Supervisors may consider selling a property for less than the total lien amount in certain circumstances; one of which is that consideration will be given to an owner of land which adjoins the subject property.
3. An adjoining land owner may submit a bid for less than the total lien amount if proof of adjoining ownership is provided (example -Treasurer's tax bill) at the time the Bid Information Form (Form #3) is submitted to the Clerk or Deputy Clerk. In that event, the bidder will also be required to complete and submit a Sealed Bid Form (Form #4).
4. The Clerk will present the information at an upcoming regular meeting of the Board of Supervisors at which time the sealed envelope containing the Sealed Bid Form will be opened and read aloud for the Board to accept or not accept the bid.
5. If the bid is accepted, the purchaser shall be required to submit payment to the Clerk or Deputy Clerk **by no later 5:00 p.m. on the day after the sale**. Payment for the property must be made by cash, cashier's check or money payable to the Gila County Treasurer. A separate \$10 fee is also required to record to quit claim deed.
6. After the payment has been deposited with the Treasurer, the quit claim will be recorded and later sent to the successful bidder.