

Repository Sale Rules

All Tax Claim Bureau sales are conducted according to the Pennsylvania Real Estate Tax Sale Law, Act 542 of 1947, as Amended

Rules and Regulations

1. The Bureau shall maintain a list of repository properties. This list will be available for inspection by the public during regular business hours and is available online.
2. The Bureau will receive bids for any property available for sale on the repository list.
3. All bids must be sealed bids. The bid shall contain (1) the parcel number; (2) the dollar amount of the bid; (3) name of person who will receive title to the parcel; (4) check or money order for the amount of the bid. No cash bids will be accepted.
4. Bids will be received by the Bureau in the sealed envelopes. The date and time shall be noted on the bid envelope, along with the name of the Bureau employee receiving it. A receipt will be given to the bidder acknowledging the time and date the bid was received and the name of the Bureau employee receiving the bid.
5. The bid will remain in the custody of the Bureau for a period of ten (10) days. The bid will be opened on the first regular working day following the ten (10) day period at 2:00 o'clock P.M.
6. During the ten (10) day period while the bid is in the custody of the Bureau, and before it is opened, the Bureau will entertain other offers for the parcel that are received by sealed bid, these further sealed bids will all be opened at the same time, that is on the first working day following the ten (10) day period referred to in Paragraph 5 above.
7. At any time while the bids are in the custody of the Bureau before the bid or bids are opened the property owner of the subject parcel shall have the right to pay their taxes and have the property removed from the repository. In such event the bidder or bidders shall be notified that the taxes were paid and the property was removed from the repository. Their bid will be voided and their check or money order shall be returned immediately.
8. After the bids are opened, the highest bidder will be determined. All bidders will be notified in writing of the name of the highest bidder and the amount of the bid.
9. The taxing district will then be notified in writing by the Bureau. The taxing districts will be given thirty (30) days from the date of mailing to respond to the Bureau, indicating whether they accept or reject the bid and if rejected the reasons therefore.
10. If the taxing districts approve the offer, the sale will be final. The Bureau will deposit the consideration and a Deed will be prepared to transfer the property to the successful bidder. At that time and before recording by the Bureau, the successful bidder will be required to pay the recording costs, 2% transfer tax and Tax Claim Bureau sale fee of \$400.00 and a \$200.00 deed preparation fee. The Deed will be recorded forthwith.
11. In the event a taxing district rejects the bid, the bidder will be notified in writing. Bidder's check or money order will be returned and the property would be placed back onto the repository list and the notation "sale pending" will be removed.
12. Counter offers made by the taxing authorities will be forwarded to bidder and approvals will be sought from remaining taxing authorities should the bidder wish to accept.
13. Within twenty (20) days following acceptance of the bid, a successful bidder shall be required to provide a certification to the Bureau, on the form provided by the Bureau, that the said person is not delinquent in paying real estate taxes to any of the taxing districts (county, municipal or school) where the property is located and that the person has no municipal utility bills that are more than one (1) year outstanding. The **Certification shall be notarized.**

14. In the event the successful bidder is unable to so certify, or the certification is false, the bid shall be rejected. The bidder will be notified of the rejection and his bid check or money order shall be returned forthwith and the property will be placed back on the repository list.
15. Purchaser is on notice that the current year taxes are due and payable by the purchaser. Purchaser must contact the municipal tax collector to determine the amount of the payments(s) due. Under the PA Real Estate Tax Sale Law the parcel may be reassessed based on the sale. Any new assessment will become effective on January 1 of the year following the sale.