

## **Tax Sale Guidelines for Tax Bills Removed from the County Attorney's Protected List**

**Effective January 1, 2020**

The following procedure applies to all bills protected by the County Attorney's Office, including payment plans, lawsuits, bankruptcies, and bills suspended from sale for various reasons. The sale of these newly available bills will be handled as follows:

- All partial payment checks from the County Attorney will be posted on Friday afternoon each week. If there are not any partial payments posted by 3:00 p.m., there will not be any bills available for sale the following Monday.
- The list of all other unprotected bills will be submitted to the County Clerk Delinquent Tax Manager, and those bills will be unflagged on Friday. If there are not any bills unflagged by 3:00 p.m., there will not be any bills available for sale the following Monday.
- The bills will be sold Monday of the following week at 10:00 a.m.
- The bills will be sold first come first serve no earlier than 10:00 a.m.
- In the event there is more than one 3<sup>rd</sup> party purchaser arriving at 10:00 a.m., there will be a drawing to determine the sale order, and the bills will be sold one (1) in each round.
- It will be the responsibility of the 3<sup>rd</sup> party purchaser to determine the bills that were posted available for sale using TaxMaster. No list will be provided.

**This process has changed to make the sale of available tax bills consistent and fair to all purchasers.**