

**PINAL COUNTY  
TREASURER  
Dolores “Dodie” J. Doolittle**



**P I N A L ♦ C O U N T Y**  
*Wide open opportunity*

**2009 Tax Lien Sale  
Information Bookle**

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**I. INTRODUCTION**

This booklet has been prepared to provide you (as a purchaser) with an explanation of the tax sale and the procedures established in Pinal County for the upcoming 2009 Tax Lien Sale. This information generally applies to all parcels offered for sale. There may be circumstances unknown to the Treasurer that would alter certain information contained herein.

Throughout the booklet, you will note a reference to the Arizona Revised Statutes on procedures of which are required by all Arizona County Treasurers.

The 2009 Tax Lien Sale will be conducted on the internet beginning at 9:00 a.m. MST and will close at 4:00 p.m. MST February 26, 2009.

***Tax liens not sold*** at the tax lien sale will be offered and may be purchased at the full rate of 16% when the Treasurer has processed all successful bids. This could be up to three days after the auction. Tax liens sold after the Tax Lien Sale are sold on a first come, first served basis.

The Freedom of Information Act makes all public records available for inspection by members of the public. The sale of “certificates” can only be done openly either at auction or from the Treasurer’s office. Therefore, a purchaser’s name and address may be disclosed to the public (ARS 39-121.03).

We appreciate your participation in the 2009 Pinal County Tax Lien Sale. If you have any comments/suggestions, please feel free to contact me at [treasurer@pinalcountyaz.gov](mailto:treasurer@pinalcountyaz.gov).

Dolores “Dodie” J. Doolittle  
Pinal County Treasurer

**II. A TAX LIEN SALE  
(Definition)**

A. Delinquent Property Taxes in Pinal County

The Pinal County TAX LIEN sale is held every year in February (ARS 42-18112). The sale involves the delinquent taxes for the previous tax year. For example:

2007 tax liens will be sold in February 2009 (ARS 42-18104)

2006 tax liens were sold in February 2008

It should be understood that at the sale, the Treasurer is offering for sale and you are purchasing a TAX LIEN on the property only. You have no right to enter upon, build on, or sell this property until you have obtained a deed.

The property subject to the tax lien sale for delinquent 2006 taxes will be published in the Florence Reminder and Blade-Tribune on **February 12, 2009**. To obtain a copy of the list, please contact the newspaper office at P.O. Box 910, Florence, AZ 85232, phone: (520)868-5897. The tax liens will also be available on the Treasurer website [www.pinalcountyaz.gov](http://www.pinalcountyaz.gov) on the same date.

B. The Bidding Procedure

The sale will be conducted on the internet via the Treasurer website. Tax Liens will be sold in one group starting at 9:00am MST and ending at 4:00pm MST February 26, 2009. All bidding will close at 4:00 p.m. (MST) on the 26th.

All parcels will be offered for sale in the order in which they appear in the Florence Reminder and Blade-Tribune. **ALL SALES ARE FINAL**. All purchasers are required to deposit \$500 with the Pinal County Treasurer at least 48 hours prior to the sale. Purchasers are expected to pay for the parcels successfully bid upon at the conclusion of the sale.

At the end of the sale, it is your responsibility to “Checkout” and pay for the tax liens awarded to you.

The bidding will begin at sixteen percent (16%) and shall be awarded to the bidder who offers to accept the lowest rate of interest.

C. Amount of Purchase

The amount in the legal advertisement and on the website shows the 2007 taxes being offered for sale, as well as the prior year(s) delinquent taxes, and all interest, fees and penalties now owing on the property. This is the amount you must pay to become a successful bidder. The parcels appearing in the newspaper or on the website with an (\*) after the total amount include

delinquent taxes which are due on a parcel from which the advertised parcel was split. We advise all purchasers to research these parcels prior to the tax sale.

D. Payment for Certificate

The total purchase amount is expected to be paid at the end of the sale.

At the end of the sale, it is your responsibility to “Checkout” and pay for the tax liens awarded to you.

When payment is received you will be issued a receipt for the purchase of a registered tax lien certificate for each parcel.

E. Registered Certificates

When paying for your purchase of tax liens, you will be issued a receipt reflecting the registered tax lien(s) parcel number, the certificate number and dollar amount paid as well as the interest rate bid upon.

**III. BIDDER REGISTRATION**

To become an eligible bidder, you must fill out a bidder information form, a W-9 (USA) form or a W-8 (FOREIGN) form, and have \$500 (in US funds from a US bank) on deposit with the Treasurer. A bidder number, user identification and password will be assigned to you upon completing the registration process. It is your responsibility to provide banking information and initiate a deposit for the Tax Sale.

**PLEASE READ THIS BEFORE FILLING OUT YOUR BIDDER INFORMATION FORM!**

We have been advised by the Internal Revenue Service that:

Section 3406 of the Internal Revenue Code **requires** that we withhold 30% in tax, called backup withholding, when you do not give us your **correct** Taxpayer Identification Number (TIN). Further, you may be subject to a \$50 penalty by the IRS under section 6721 of the Internal Revenue Code for failing to provide us with your **correct** TIN.

For individuals, the TIN is your Social Security Number (SSN). Very often a SSN is incorrect because of a name change due to marriage, divorce, adoption, or some other reason that has not been communicated to the Social Security Administration (SSA) and recorded on its records. Alternatively, the account may not contain the correct SSN of the actual owner. For example, an account of a child’s name may contain a parent’s SSN. An account should be titled in the name of the actual owner of the account with that person’s SSN.

For most non-individuals (such as trusts, estates, partnerships, and similar entities), the TIN is the Employer Identification Number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization’s own EIN and name rather than the SSN of a member. (The account of a sole proprietor who may have both an EIN and an SSN should reflect the individual name of the sole proprietor and his or her SSN).

Please make sure the TIN you write on the Bidder Information form match the name shown on your social security card or Employer Identification form.

**IV. THE DEEDING PROCESS**

In order for you to obtain a deed to the property purchased by a tax lien, you must hold a tax lien certificate for three (3) years from the date the certificate was offered for sale. If the lien is not redeemed, the purchaser may bring an action to foreclose the right to redeem. The action to foreclose the right to redeem shall be filed in the superior court in the county in which the real property is located. (ARS 42-18201/18204).

**V. REDEMPTION OF A TAX LIEN CERTIFICATE**

Any time during the period you are holding the tax lien certificate, it is subject to redemption by the property owner, his agent, assignee, attorney, or by any person having a legal or equitable claim therein, including a purchaser of a certificate of a different date (ARS 42-18151/18153).

Should the tax lien certificate be redeemed any time prior to deeding, you will receive the purchase amount, less non-refundable fees, plus the rate of interest bid at the time of the sale, not to exceed 16%. If purchased at the tax lien sale, interest will accrue from March 1 and each month thereafter until redeemed (ARS 42-18153).

**VI. TREASURER CONTACT INFORMATION**

For information regarding the tax lien sale process, the Treasurer’s office may be reached in the following manner:

Telephone: 520- 866-6311  
888-431-1311  
Fax: 520-868-9007  
Interactive Voice: 520-509-3541  
E-Mail: [treasurer@pinalcountytaz.gov](mailto:treasurer@pinalcountytaz.gov)  
Website: [www.pinalcountytaz.gov/](http://www.pinalcountytaz.gov/)  
Mailing Address: Pinal County Treasurer

P.O. Box 729  
Florence, AZ 85232

### **VII. REFUND POLICY**

All tax lien certificates purchased are done so with the full knowledge of the purchaser that there could be outstanding legal reasons, unknown by the Treasurer at the time of the sale or occurring after the sale that would make the lien unenforceable. Should this occur, the successful bidder may recover the amount he has paid less the non-refundable fees.

Purchasers are hereby advised to research the property for which a tax lien is offered. The certificate being offered may include delinquent taxes for prior years and/or include taxes on a parcel that was split/combined/remapped that is tied to the parcel being offered. These parcels are identified with an asterisk (\*) next to the item number in the newspaper advertisement. Please remember that **ALL SALES ARE FINAL. A refund will not be granted once the sale is completed.**

### **VIII. IMPORTANT BANKRUPTCY INFORMATION**

The parcels identified by a "B" in the tax sale list and on the website are protected by the automatic bankruptcy stay and is automatically withdrawn from the sale.

If the Treasurer is notified of a bankruptcy after the tax lien has been purchased, you will be notified by the Treasurer who will also advise the bankruptcy court that you are the real party of interest. You will then have to respond to the Bankruptcy Court. Therefore, it is important that the treasurer is notified of any change of address by a purchaser.

You are only buying a lien on the property, not the property itself. A sale of property in bankruptcy unknown to the Treasurer is not in violation of the general stay. In no event will this be considered an illegal sale and the Treasurer is not obligated to repurchase the certificate.

In the event of bankruptcy proceedings subsequent to the sale of the lien, there is no guarantee that the purchaser of the tax lien will receive the anticipated interest or any interest whatsoever. The United States Bankruptcy Court will determine the interest a purchaser will receive on a tax lien subject to the bankruptcy.

You will be responsible to cast a ballot if a plan is proposed and the treasurer will have no responsibility or liability concerning the property or repayment to you. It will be your responsibility to notify the treasurer of any final decision concerning the property.

**IX. SUBSEQUENT TAXES**

After the purchase of a tax lien certificate, you may pay the subsequent taxes annually until redeemed. Subsequent taxes for the current tax year cannot be paid before June 1st, of the succeeding year.

Any person paying subsequent taxes, accrued interest and related fees then due upon the real property for which he/she holds a certificate of purchase, shall be given a treasurer receipt for the subsequent taxes paid. The amount paid will be electronically added to the face value of the registered certificate and endorsed by the treasurer as required by law. (ARS 42-18121)

The county treasurer shall collect a fee of five dollars (\$5.00) from the holder of the certificate (ARS 42-18121).

If a tax lien that was purchased on or before **August 31, 2002** is not redeemed and the purchaser or the purchaser's heirs or assigns fail to commence an action to foreclose the right of redemption on or before ten (10) years from the date that the lien was purchased, the registered certificate expires and the lien is VOID (ARS 42-18208).

**X. KNOW WHAT YOU PURCHASE**

We strongly urge you to inspect all property before making a bid thereon. Pinal County and the Pinal County Treasurer make no title warranties. Pinal County and the Pinal County Treasurer does not warrant title concerning disclosed or undisclosed title problems including any environmental problems.

Bidders should understand that on certain parcels, in addition to the ad valorem taxes offered for a tax lien sale, there may be special district assessments due which will have to be paid current and each subsequent year until paid in full. These parcels may also have city assessments as well as irrigation assessments, unknown to the Treasurer.

If the property on which you are bidding for the 2007 tax lien certificate has an older certificate already upon it, you will be sold the oldest certificate available.

If there is an older certificate which has been purchased by a previous buyer, you are required to purchase a subsequent certificate of purchase on the property to acquire by assignment all currently outstanding certificates of purchase previously issued on the property.

The Tax Lien Sale parcels will be posted on the Pinal County Treasurer website at [www.pinalcountyaz.gov/](http://www.pinalcountyaz.gov/) beginning **February 12, 2009**.

**XI. STATE DEED SALE**

In addition to the tax lien sale which has just been covered in the preceding pages of this pamphlet, the Pinal County Board of Supervisors conducts a sale of parcels of land that have been deeded to the State of Arizona after taxes are seven years old and have not been purchased by an individual. (Article 7 ARS 42-18301) This sale actually transfers ownership to the purchaser.

For more information concerning these parcels, please contact Mr. Gary Medina, Special Services Administrator, by phone (520) 866-6206 or by mail at P.O. Box 827, Florence, AZ 85232.

**XII. FEE SCHEDULE**

A non-refundable purchase fee will be added to each parcel sold. A purchase up to \$400.00 will require a purchase fee of (\$5.00) any purchase over \$400.00 will require a purchase fee of (\$10.00). ARS 11-495 & 42-18116(c)

A Certificate of Purchase or registration fee of \$10.00 is added for each parcel sold, includes sale to State (included in the certificate amount). ARS 42-18118(d)

Issuance of Duplicate Certificate of Purchase requires a \$5.00 fee. ARS 42-18120

Subsequent tax fee of \$5.00 ARS 42-18121(b)

Resale or Assignment of tax lien fee of \$10.00 ARS 42-18122(b)

Court ordered deed fee of \$50.00 per parcel. ARS 42-18205