

# **TERMS/CONDITIONS OF SALE**

**Amador County Treasurer/Tax Collector  
Public Internet Auction of Tax-Defaulted Property  
To be held online at [www.bid4assets.com](http://www.bid4assets.com)**

**Auction bidding begins Monday, March 11, 2024 at 1:00 pm Pacific Time (4 pm Eastern Time), and bidding closes Wednesday, March 13, 2024 at 2 pm Pacific Time (5 pm Eastern Time)**

## **\*\*PROSPECTIVE BIDDERS ARE REQUIRED TO READ, UNDERSTAND AND APPROVE THESE TERMS AND CONDITIONS\*\***

1. The primary purpose of a tax sale is to collect property taxes that have not been paid by the owner for at least 5 years. Offering the property at tax sale achieves this by either forcing payment of the taxes or selling the property to a new owner. Amador County typically holds one tax sale annually.
2. Public auctions are conducted pursuant to Section 3691, et seq., California Revenue and Taxation Code.
3. State Law dictates that Notice of a tax sale must be published three times in successive seven-day intervals before the tax sale in a newspaper published in, and of general circulation within, the County.
4. State Law dictates that the minimum price on a tax-defaulted parcel offered by the Tax Collector at public auction shall be no less than the total amount necessary to redeem the property, plus costs incurred by the County. However, in the event a tax-defaulted parcel is offered for sale, and no acceptable bid therefore is received at the stated minimum price, the Tax Collector **may**, in his/her discretion, offer that parcel at the same or next scheduled sale at a price that the Tax Collector deems appropriate, pursuant to the provisions of Section 3698.5, Revenue and Taxation Code.
5. The right to redeem a tax-defaulted property subject to the power to sell ceases at the close of business on the last business day prior to the start of the tax sale. The right to redeem revives if the property does not sell at the tax sale.
6. Legal title to a tax-defaulted property subject to the Tax Collector's power to sell can be obtained only by becoming the successful bidder at the County tax sale. Paying taxes on such property before the sale will only cause its redemption to the assessed owner.
7. A property's approximate geographic location can be determined by the Amador County Assessor's Parcel Maps. These Maps are available online at [www.amadorgov.org](http://www.amadorgov.org), under "Government", then "Assessor", and finally "Assessor Parcel Maps". Exact boundary lines can be determined only by a survey of the property initiated at the prospective purchaser's expense. Properties frequently (but not always) will bear a situs (street) address, making it easier to determine the location. **PLEASE NOTE THAT THE COUNTY DOES NOT HAVE POSSESSION OR CONTROL OF THE PROPERTIES AND CANNOT GRANT PROSPECTIVE PURCHASERS ACCESS THERETO.**

8. Prospective purchasers should familiarize themselves with the registration, deposit, bidding, and settlement requirements of this auction.

9. Prospective purchasers should consult the planning, building, zoning and sanitation or environmental health departments of any city within which a property lies, or these same departments of the County for a property that lies in an unincorporated area, regarding use of the parcel. Examine the County Recorder's records or contact a local title company for any matters that might affect the use of the property. (See Contact Information below). Consult an attorney for a full determination of the property's use

10. **All properties are sold "as is" and all sales are final.** The sale of these properties should not, in any way, be equated to real estate sales by licensed salespersons, brokers, or realtors. It is the responsibility of prospective purchasers to thoroughly examine the sale parcels. Prospective purchasers are strongly advised to examine the title, location, desirability, and permitted use of the sale properties, and to make a physical inspection of such properties, prior to the sale date. The County of Amador makes no guarantees or warranties, express or implied, as to the title, insurability of title, location, size, condition, permitted use of, or right of legal access to, the properties offered for sale. In addition, the County makes no assurances, implied or otherwise, that the properties are in compliance with zoning ordinances, or that they conform to applicable building codes or permits. Properties offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by Federal, State and/or Local Agencies. The County makes no assurances, implied or otherwise, that the properties are in compliance with Federal, State, and/or Local laws governing such substances. Furthermore, the County assumes no responsibility, implied or otherwise, for any costs or liability of any kind imposed upon, or voluntarily assumed by, the purchaser, or any other owner, to remediate, clean up, or otherwise bring into compliance according to Federal, State, or Local environmental laws, any property purchased at a County Tax Sale. Section 3692.3, California Revenue and Taxation Code, provides that the State, the County, and employees of both, are not liable for any known or unknown conditions of property sold at tax sale, including, but not limited to, errors in the Assessor's records pertaining to improvement of the property. **All sales are final.**

11. Prospective purchasers are advised that certain parcels are, or may be, subject to delinquent bonds, assessments and/or special district liens under the Improvement Bond Act of 1915 or the Mello-Roos Community Facilities Act of 1982, which are assumed by the purchaser at this tax sale, and which must be redeemed or paid separately from the tax sale purchase price for the said parcels. Prospective purchasers should contact the appropriate District/Agency to ascertain the current amounts that are, or may be, owed on these parcels.

12. Certain parcels in this sale may be subject to recorded Internal Revenue Service liens. When a property on which the IRS holds a lien is sold at tax sale, the United States has the right of redemption for 120 days from the date of such sale, or the period allowable for redemption under local law, whichever is longer. [S7425(d), 26 USCS, IR Code].

13. Occasionally, a parcel being offered for sale at tax sale may only consist of a fractional or partial interest in the property. It is the prospective purchaser's responsibility to research property thoroughly so that that prospective purchaser knows exactly what they are purchasing.

14. In relation to tax sales, Section 3712 of the California Revenue and Taxation Code states: "The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except:

(a) Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of sale.

(b) The lien for taxes and assessments or other rights of any taxing agency that does not consent to the sale under this chapter.

(c) Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.

(d) Easements of any kind, including prescriptive, constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record.

(e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.

(f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 [commencing with Section 8500] of the Streets and Highways Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.

(g) Any federal Internal Revenue Service liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.

(h) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 [commencing with Section 53311] of Part 1 of Division 2 of Title 5 of the Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Section 53356.1 of the Government Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code.”

A TITLE SEARCH, INITIATED AT THE PROSPECTIVE PURCHASER’S EXPENSE, SHOULD REVEAL ANY RECORDED LIENS OR ENCUMBRANCES ON A PROPERTY BEING OFFERED FOR SALE.

The Tax Collector’s Office will not interpret this Code Section for potential purchasers. Legal interpretations should be requested from a licensed attorney.

15. In addition to the amount of the bid and the Buyer’s Premium, a documentary transfer tax of 55 cents per \$500.00 of sales price (or fractional part thereof), will be collected from the successful bidder. This tax will be collected at the same time, and in addition to, the purchase price and the Buyer’s Premium.

16. Generally, the successful bidder may take possession of a property after making payment in full at the conclusion of the tax sale AND after the Tax Deed to the purchaser has been recorded. Tax Deeds are normally recorded within four weeks after the sale. Bidders/purchasers should be aware that the County does not handle any eviction of any party or parties who are, or may be, occupying property sold at tax sale. Property is sold “as is” and purchasers assume all ownership responsibilities. In addition, if the property purchased has an Internal Revenue Service lien on it, the IRS has the right to redeem the property from the purchaser up to 120 days from the date of the tax sale.

17. Contact your title company for information regarding the issuance of title insurance on property purchased at tax sale. By Statute, legal action to challenge the validity or regularity of a tax sale must be commenced within 1 year after the date of execution of the Tax Collector’s Deed to a purchaser. Title companies generally will not insure title on property purchased at a tax sale for at least 1 year after the date the tax deed to the property is recorded. **The County of Amador makes no assurance that a purchaser will be able to secure title insurance on property purchased at tax sale.**

**18. ALL SALES ARE FINAL. THERE ARE NO REFUNDS ON ANY PURCHASE. THE TAX COLLECTOR RESERVES THE RIGHT TO RESCIND ANY SALE IN THE EVENT THAT AN ERROR IS DISCOVERED THAT MAY HAVE AFFECTED THE RIGHTS OF THE FORMER OWNER OR ANY LIENHOLDERS. BY PARTICIPATION IN THE INTERNET AUCTION, PURCHASERS AGREE TO COOPERATE IN THE RESCISSION OF THE SALE, IF SUCH AN EVENT OCCURS WITHIN ONE YEAR OF THE DATE OF THE SALE OF THE PROPERTY.**

19. If you are the successful bidder and you fail to make payment of all amounts due, or otherwise fail to complete the transaction, you will forfeit your deposit and any other amounts you may have paid. Furthermore, you will not become the owner of the subject property. Additionally, you will be barred from purchasing any Amador County property at tax sale for a period of 5 years.

20. If a property is not redeemed, and it is sold, the former owners of the property, as well as certain former lienholders, have the right to claim proceeds remaining after the tax and assessment liens and the costs of the sale have been satisfied. To claim excess proceeds, one must be a "party of interest" as defined by Section 4675 of the Revenue and Taxation Code.

### **ADDITIONAL INFORMATION**

#### **Contact Information for Amador County Departments**

Assessor  
810 Court Street, 2<sup>nd</sup> Floor  
Jackson, CA 95642  
(209)223-6351

Planning Department  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6380

Surveying & Engineering  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6371

Building Department  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6422

Public Works  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6429

Environmental Health  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6439

Recorder  
810 Court Street, 1<sup>st</sup> Floor  
Jackson, CA 95642  
(209)223-6468

#### **Contact Information for Local Cities**

City of Jackson  
33 Broadway  
Jackson, CA 95642  
(209)223-1646

City of Sutter Creek  
18 Main Street  
Sutter Creek, CA 95685  
(209)267-5647

City of Lone  
1 E Main Street  
PO Box 398  
Lone, CA 95640  
(209)274-2412

City of Plymouth  
9426 Main Street  
PO Box 429  
Plymouth, CA 95669  
(209)245-6941

City of Amador City  
PO Box 200  
Amador City, CA 95601  
(209)267-0682

#### **Contact Information for Local Title Companies**

First American Title Company  
12180 Industry Blvd, Ste 53  
Jackson, CA 95642-9376  
(209)223-0740

Placer Title Company  
11321 Prospect Drive  
Jackson, CA 95642-9311  
(209)223-3592

Western Land Title Co  
34 Summit Street, Ste A  
Jackson, CA 95642  
(209)223-0482