

Tax Sale Rules and Procedures

May 8, 2017

1. Registration begins at 7:00 a.m.
2. The tax sale auction is held between the hours of **10:00 a.m. - 4:00 p.m.** Break times will be announced.
3. All participants must complete the attached form to register. A bidder number card and tax sale auction list will be issued upon registration. Please confirm the accuracy of the name and address that will appear on your certificates.
4. The sale will be conducted numerically, as numbered in the tax sale auction list provided. **Only the assigned tax sale number of the parcel will be announced.**
5. To secure a bid, please clearly call out your bid amount and display your bidder number to the auctioneer after the tax sale number is announced.
6. Once the tax sale number is read and no bids are made, the auctioneer will not go back to a previously read tax sale number.
7. Payments can be made with **Cash, Cashier's Check, Money Order, Wire Transfer or Visa/MasterCard/Discover** (*Convenience fees apply on credit and debit card payments*). All payments for tax sale purchases are due by the end of the tax sale day. A Bidder Summary will be issued for all parcels purchased by the registered bidder. Bidder number cards must be returned at check-out. Tax sale purchases are not final until after the mandatory five day grace period expires. If the property owner requests to pay the account within the five day grace period, a refund will be issued to the tax sale purchaser. Code of Alabama 40-10-13
8. Under the **Soldiers' & Sailors' Civil Relief Act** (any person who meets the criteria), any right or title of a tax sale purchaser in property purchased at a tax sale will be voided. The bidder's purchase price will be refunded.
9. There are several reasons that a tax sale purchase could be voided, such as an insufficient legal description, bankruptcy filing, double assessed parcels or other assessment errors. If a tax sale purchase is voided, the purchase price will be refunded without interest within two years from the date of sale. Code of Alabama 40-10-101
10. No bid will be accepted for less than **tax & cost**. Any bid amount over the tax & cost will be added to the total purchase price. All overbids must be made in \$100.00 increments.
Example: \$562.20 tax & cost + \$100 overbid = \$662.20 total purchase price
11. **Tax certificates will be assessed in the tax sale purchaser's name for the 2017 tax year.**
12. All successful bidders will be issued a **tax certificate** for each purchase. Certificates will be mailed or ready for pick up once all accounts have been verified.
13. When a tax sale property is **redeemed**, the tax sale purchaser will be notified by letter to take the **original tax certificate** to the Mobile County Treasurer's Office, located on the 8th Floor of Government Plaza, to receive their refund.
14. In order to redeem an individual tax sale, the proposed redemptioner and tax sale purchaser must complete the Redemption Affidavit that confirms that no additional costs are owed to the tax sale purchaser for permanent or preservation improvements. Code of Alabama 40-10-122(b) and (c)

**Kim Hastie, Revenue Commissioner
Mobile County**