

# OVER-THE-COUNTER SUPERLIST

(October 2014 update)

## Alabama Department of Revenue – tax delinquent property for sale by county

<http://revenue.alabama.gov/advalorem/transcript>

The State of Alabama maintains an inventory of tax delinquent property available for purchase for the amount of back taxes, costs, and interest currently accrued. The Department of Revenue accepts written applications to purchase tax delinquent property. Transcripts are updated on a weekly basis.

## American Tax Funding Service – tax lien certificate assignments

<http://www.atfs.com>

Click on the "Investors" tab and then "View Available Liens and REO" for links to available tax liens by jurisdiction. States that have been listed include Colorado, Connecticut, Kentucky, New Jersey, New York, Ohio and South Carolina.

## Arizona County Treasurers – tax lien certificate assignments (certificates of purchase)

**NOTE:** Tax lien sales in Arizona are held in January/February, so look for fresh lists of available certificates left over from the sales a few weeks after the county sale has ended.

Apache County = <http://www.co.apache.az.us/Departments/Treasurer/Certificate.htm>  
(scroll down to "Over the Counter Tax Lien Purchase Procedures") and  
<http://www.co.apache.az.us/Departments/Treasurer/Treasurer2.asp>

Coconino County = <http://www.coconino.az.gov/DocumentCenter/View/1687>

Graham County = <http://www.graham.az.gov/county-treasurer/tax-lien-information/property-offered-for-assignment>

Mohave County = <http://www.mohavecounty.us/ContentPage.aspx?id=132&cid=556>

Navajo County = <http://www.navajocountyaz.gov/treasurer/delinquentlist.aspx>

Pinal County = <https://treasurer.pinalcountyaz.gov/ParcelInquiry/Main/TaxLienSale>

Santa Cruz County = <http://www.santa-cruz.az.us/324/Delinquent-Properties> (see header "Additional Information")

Yavapai County = <http://www.yavapai.us/treasurer/treasurers-back-tax-sale> (see link "Available Tax Liens for Purchase from Previous Sales")

Yuma County = <http://www.co.yuma.az.us/government/treasurer/tax-lien-information> (see header "Assignments") and <http://www.co.yuma.az.us/home/showdocument?id=4962>

**NOTE:** RealAuction.com hosts online tax lien sales conducted in some Arizona counties. After the sales are over, you can visit <http://www.realauction.com/county-tax-lien> for links to those county tax sale websites to see if there are over-the-counter tax lien certificates available for purchase. First click on any of the Arizona county links, then in the bottom left-hand column of the page that opens, use the "Jump To" menu to move between counties. On the county's auction page, click on "Purchase County-Held Certificates" if available in the blue area on the right-hand side of the web.

### **Arizona County Clerk of the Board of Supervisors and/or Treasurer – tax deeds**

Gila County = [http://www.gilacountyaz.gov/government/board\\_of\\_supervisors/property\\_valuation\\_page.php](http://www.gilacountyaz.gov/government/board_of_supervisors/property_valuation_page.php)

Maricopa County = [https://www.maricopa.gov/Clk\\_board/TaxDeededLandSale.aspx](https://www.maricopa.gov/Clk_board/TaxDeededLandSale.aspx)

Navajo County = <http://www.navajocountyaz.gov/bos/pdfs/ParcelsAvailableForPurchase.pdf>

### **Arkansas Commissioner of State Lands – negotiated sales lists by county**

<http://www.cosl.org/postauction.aspx>

"Properties certified to the Commissioner of State Lands that are offered at the initial public auction but do not sell are made available for sale through the Post Auction Sales process thirty (30) days from the date of the initial public offering. These properties are available for sale by submitting all delinquent taxes, penalties, interest and costs due along with a completed valid Offer to Purchase form from the COSL office. Properties are offered on a first come, first serve basis; however, additional competitive bidding may be required to complete a sale if two or more qualifying agreements arrive on the same day.

"The delinquent owner of record maintains the right to redeem these land(s) ten (10) business days following the official post auction sale date set by the COSL. If property is redeemed within the prescribed period, purchasers will receive a full refund of the purchase price paid, no interest accruing."

## Colorado County Treasurers - county-held tax lien certificates

**NOTE:** Tax lien sales in Colorado are typically held October - December, so look for fresh lists of available certificates left over from the sales a few weeks after the county sale has ended.

Alamosa County =

[http://www.alamosacounty.org/index.php?option=com\\_content&view=article&id=60&Itemid=90](http://www.alamosacounty.org/index.php?option=com_content&view=article&id=60&Itemid=90) (see information under header "Additional Questions;" and click on "County Held List - All Years" under header "Tax Lien Information" in left-hand column) and <http://www.alamosacounty.org/images/stories/treasurer/taxlein/countyheldadvert.pdf>

Archuleta County = <http://www.archuletacounty.org/index.aspx?NID=488> and <http://www.archuletacounty.org/DocumentCenter/View/699>

Clear Creek County = <http://www.co.clear-creek.co.us/index.aspx?NID=329>

Costilla County, Colorado = <http://www.colorado.gov/cs/Satellite/CNTY-Costilla/CBON/1251595035177>

Douglas County = <http://www.douglas.co.us/treasurer/tax-lien-sale-information> (scroll down to box and click on "County Liens" tab)

El Paso County = <http://trs.elpasoco.com/Pages/CountyHeldTaxLiens.aspx>

Jefferson County = [http://jeffco.us/treasurer/treasurer\\_T68\\_R13.htm](http://jeffco.us/treasurer/treasurer_T68_R13.htm)

Larimer County = <http://www.larimer.org/treasurer> (click on "County Held Liens" under "Online Information" header) and [http://www.larimer.org/treasurer/tre\\_web\\_county\\_held.pdf](http://www.larimer.org/treasurer/tre_web_county_held.pdf)

Morgan County = [http://mctre.org/tax\\_sale/County%20Held%20Certificates.pdf](http://mctre.org/tax_sale/County%20Held%20Certificates.pdf)

Park County = <http://www.parkco.us/index.aspx?NID=457>

Pueblo County = <http://www.co.pueblo.co.us/treasurer/countyheldadvert.pdf>

**NOTE:** RealAuction.com hosts online tax lien sales conducted in some Colorado counties. After the sales are over, you can visit <http://www.realauction.com/county-tax-lien/> for links to those county tax sale websites to see if there are over-the-counter tax lien certificates available for purchase. First click on any of the Colorado county links, then in the bottom left-hand column of the page that opens, use the "Jump To" menu to move between counties. On the county's auction page, click on "Purchase County-Held Certificates" if available in the blue area on the right-hand side of the web page.

## Florida Tax Collector - county-held certificates (tax liens)

**NOTE:** Tax lien sales in Florida must be held by June 1, and are typically held in May, so look for fresh lists of available certificates left over from the sales a few weeks after the county sale has ended.

Charlotte County = <http://www.cctaxcol.com/delinquenttaxfiles.html> (click on "County Held Certificates") and <http://charlotte.lienexpress.net>

Columbia County = <http://www.columbiataxcollector.com/PropertyTaxes/TaxDeedTaxCertificateInfo.aspx> (see header "County Held Tax Certificates")

Duval County = <http://www.coj.net/departments/tax-collector/property-taxes/tax-sale-guidelines-and-procedures.aspx> (see paragraph "County-Held Certificates Available for Purchase")

Escambia County = <http://www.escambiataxcollector.com/tax-certificate-sale> (click on "Prior Years County-held Certificates Available for Purchase" in right-hand column; and "Purchase County-held Certificates" in left-hand column under "Related Links" header); and <https://escambiafl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

Flager County = <http://www.flaglertax.com/TaxDeedsCertificates/CountyHeldTaxCertificates.aspx>

Gadsden County = <https://gadsdenfl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

Hernando County = <ftp://www.hernandopa-fl.us/TCDData/BIDCERAUTO.TXT> and [http://www.co.hernando.fl.us/tc/index.php?option=com\\_content&view=article&id=107&Itemid=95](http://www.co.hernando.fl.us/tc/index.php?option=com_content&view=article&id=107&Itemid=95) (click on "County Held Tax Certificates" in left-hand column under header "Tax Sale")

Highlands County = <http://www.hctaxcollector.com/taxes/purchasing-county-held-certificates>

Sarasota County = [http://www.sarasotataxcollector.com/propertytax\\_pages/PT\\_TaxSale.htm](http://www.sarasotataxcollector.com/propertytax_pages/PT_TaxSale.htm) (see "Unsold Certificates" paragraph at bottom); and <https://sarasotafl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

Taylor County = <https://taylorfl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

**NOTE:** RealAuction.com hosts online tax lien sales conducted in some Florida counties. After the sales are over, you can visit <http://www.realauction.com/county-tax-lien> for links to those county tax sale websites to see if there are over-the-counter tax lien certificates available for purchase. First click on any of the Florida county links, then in the bottom left-hand column of the page that opens, use the “Jump To” menu to move between counties. On the county’s auction page, click on “Purchase County-Held Certificates” if available in the blue area on the right-hand side of the web.

### **Florida Clerks of the Court - list of lands available for taxes - a.k.a. LAFT or list of lands (tax deeds)**

The list of Lands Available for Taxes (LAFT) are properties that were offered, but not purchased, at a Tax Deed sale. After 90 days, any person or governmental unit may purchase the land for the opening bid, plus omitted years’ taxes.

Alachua County = <http://www.alachuaclerk.org/civil/taxlands.cfm>

Brevard County = <http://brevardclerk.us/lands-available>

Broward County = <http://www.broward.org/RECORDSTAXESTREASURY/TAXESFEES/Pages/LandsAvailableforTaxes.aspx>

Charlotte County = <http://www.cctaxcol.com/delinquenttaxfiles.html> (see bulleted item "Lands Available Listing")

Collier County = <http://www.collierclerk.com/Recording/Taxdeeds> (see "View Upcoming Tax Deed Sales and Land Available List" under header "Links")

Citrus County = <http://www.clerk.citrus.fl.us/nws/home.jsp?section=8&item=88> (see link “List of Lands” in right-hand column under header “Related Links”); and <http://www.clerk.citrus.fl.us/list-of-lands.php>

Escambia County = [http://www.escambiaclerk.com/clerk/coc\\_online\\_public\\_records.aspx](http://www.escambiaclerk.com/clerk/coc_online_public_records.aspx) (see link “County Lands Available” under header “Tax Deed Sales Records”); and <http://public.escambiaclerk.com/taxsale/landsavailable.asp>

Flagler County = <http://www.flaglerclerk.com/taxdeeds.htm> (click on tab "List of Lands Available for Taxes")

Hendry County = [http://www.hendryclerk.org/clerk/tax\\_deeds.php](http://www.hendryclerk.org/clerk/tax_deeds.php) (see text at bottom of page – “If No One Bids On Property, What Happens?”) and [http://www.hendryclerk.org/document/index.php#revize\\_document\\_center\\_rz43](http://www.hendryclerk.org/document/index.php#revize_document_center_rz43) (see link “Lands available for Taxes”)

Hernando County = <http://hernandoclerk.com/official-records/list-of-lands>

Hills County =  
[http://www.hillsclerk.com/publicweb/lol\\_sales\\_new.aspx?ekfxmen\\_noscript=1&ekfxmen\\_sel=e5a1dcbef\\_54\\_58](http://www.hillsclerk.com/publicweb/lol_sales_new.aspx?ekfxmen_noscript=1&ekfxmen_sel=e5a1dcbef_54_58)

Hillsborough County = [http://www.hillsclerk.com/publicweb/tax\\_deed\\_sales\\_new.aspx](http://www.hillsclerk.com/publicweb/tax_deed_sales_new.aspx)  
(see link "Tax Deeds Sales List and List of Lands Available" under header "Tax Deed Sales"); and [http://www.hillsclerk.com/publicweb/td\\_sales\\_information.aspx](http://www.hillsclerk.com/publicweb/td_sales_information.aspx) (see header "Lands Available Information")

Lake County =  
[http://www.lakecountyclerk.org/record\\_searches/tax\\_deeds/tribute\\_web/?target=blank](http://www.lakecountyclerk.org/record_searches/tax_deeds/tribute_web/?target=blank)  
(see link "Lands Available" in left-hand column under header "Search Options")

Manatee County =  
<http://www.manateeclerk.com/Searches/TaxDeeds/LandsAvailableTaxes.aspx>

Marion County =  
<http://www.marioncountyclerk.org/public/index.cfm?Pg=landavailablefortaxes>

Martin County = [http://www.martinclerk.com/index.asp?SEC=238D4304-1111-462E-861E-7391B2CE0BFB&Type=B\\_BASIC](http://www.martinclerk.com/index.asp?SEC=238D4304-1111-462E-861E-7391B2CE0BFB&Type=B_BASIC) (see "List of Lands Available" under header "Additional Information")

Miami-Dade County = [http://www.miami-dadeclerk.com/property\\_tax\\_deed.asp](http://www.miami-dadeclerk.com/property_tax_deed.asp) (see link "List of Lands Available" in right-hand column under header "Related Resources")

Orange County =  
[http://www.occompt.com/index.php?option=com\\_content&view=article&id=153&Itemid=141](http://www.occompt.com/index.php?option=com_content&view=article&id=153&Itemid=141) and <http://www.occompt.com/index.php/component/content/article/77-comptroller/1008-taxdeedsalesfp>

Pasco County = <http://www.pascoclerk.com/public-sup-svcs-tax-deed-info.asp> (see information in left-hand column under header "Purchasing Property off the Lists of Land")

Pinellas County =  
<http://www.pinellasclerk.org/aspinclude2/ASPInclude.asp?pageName=landsavailable.htm>

Putnam County = [https://www.putnam-fl.com/taxdeeds/public/public\\_LAFT.php](https://www.putnam-fl.com/taxdeeds/public/public_LAFT.php)

## **Illinois, Joseph E. Meyer & Associates - county tax lien assignments**

[ILTaxSale.com](http://ILTaxSale.com): click on the county of interest under the header "pick an illinois county," scroll to the bottom of the new page and look for information under the header "assignable tax lien certificates"

Adams County = <http://www.co.adams.il.us/treasurer/Forms/liencertificates.pdf>

## **Maryland, Mayor/City Council – city tax lien certificate assignments**

City of Baltimore = [https://www.bidbaltimore.com/main?unique\\_id=U-O6NAoJEwEAAG2wD4M&use\\_this=view\\_faqs](https://www.bidbaltimore.com/main?unique_id=U-O6NAoJEwEAAG2wD4M&use_this=view_faqs) (see question 29 of the FAQs)

## **National Tax Lien Association – requests for proposal to purchase liens**

<http://ntlainfo.site-ym.com/?page=RFP>

Requests for proposals for the purchase of delinquent municipal tax liens in jurisdictions that include Connecticut, Georgia, Michigan, New York and Pennsylvania

## **Pennsylvania County Tax Claim Bureaus - repository sales**

Properties not sold at a Judicial Sale are placed in a "Repository" status. This in effect is a bank of unsold properties. The County Tax Claim Bureau accepts bids on properties in repository. Bids must be approved by the taxing authorities.

Bucks County

= <http://www.buckscounty.org/government/Finance/TaxClaimBureau/RepositoryRules>

Cumberland County = <http://www.ccpa.net/index.aspx?NID=2282>

Delaware County = <http://www.co.delaware.pa.us/judicialsale/reposale.html>

Erie County = <http://www.eriecountygov.org/property-tax-records/sales/tax-sales.aspx>  
(see link "View the Repository List" under the header "Tax Sales")

Luzerne County =

[http://www.luzernecounty.org/county/departments\\_agencies/tax\\_claim\\_bureau/luzerne-county-tax-sales](http://www.luzernecounty.org/county/departments_agencies/tax_claim_bureau/luzerne-county-tax-sales)

Monroe County =

[http://www.co.monroe.pa.us/planning\\_records/cwp/view.asp?a=1569&q=606336](http://www.co.monroe.pa.us/planning_records/cwp/view.asp?a=1569&q=606336)

Montgomery County = <http://www.montgomerycountytaxclaim.com/repository-list.html>

Pike County = <http://www.pikepa.org/tax.html> (scroll down and see tab "Repository Sales")

Susquehanna County =

<http://www.susqco.com/subsites/gov/pages/taxclaim/taxclaim.htm> (scroll down to bottom of page and see link "Susquehanna County Repository Properties" under header "Repository Sale")

Tioga County =

[http://www.tiogacountypa.us/Departments/Tax\\_Claim/Pages/TaxClaim.aspx](http://www.tiogacountypa.us/Departments/Tax_Claim/Pages/TaxClaim.aspx) (scroll down and see links for "Repository of Unsold Properties List" - with and without pictures)

**Tower Capital Management - tax lien certificate assignments**

<http://www.tcmfc.com> (mouse over "Tax Lien Assignments")

Tax liens are available for sale by assignment for the jurisdiction New Jersey.