

Investing in Tax Liens and Tax Deeds through the Mail and Online

Rogue Investor's OTC Guide



Rogue Investor
Tax Sale Course

Rogue Investor Tax Sale Course

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Introduction

So you have learned about the exciting field of liens and deeds. One question you may be asking is

“Can I buy tax liens and tax deeds through the mail or online without attending auctions?”

The answer is yes, through the over-the-counter and online market.

So how does an over-the-counter lien or deed occur?

Jerry Latepay example.

Over-the-Counter Tax Liens: Jerry Latepay lives in a tax lien state and he is delinquent on taxes. The County sends him notices of his delinquency and eventually publishes his debt among others in a local newspaper. His debt is auctioned off at the County’s annual tax lien sale and for whatever reason no one bids on the lien on his property. Jerry celebrates because he is living the “true” American dream – all the benefits and no taxes. Jerry’s celebration may be premature because many states will offer his lien for sale on over-the-counter lists after the sale. So, investors can buy his lien and earn the full interest rate if he redeems. Otherwise, the investor can still potentially foreclose on Jerry’s property and take ownership.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

Over-the-Counter Tax Deeds: Jerry lives in a tax deed state and he is delinquent on taxes. His tax bill goes to an annual tax deed sale and for whatever reason no one bids on his property. Jerry celebrates because he is living the “true” American dream – all the benefits and no taxes. Jerry’s celebration may be premature because many states will offer his deed for sale on over-the-counter lists. Investors can then buy his deed and take ownership.

To summarize, over-the-counter tax liens and tax deeds have gone through at least one tax sale prior to being offered for purchase. Why would this happen? Why wouldn’t this lien or deed be purchased at the annual tax sale? Here are some reasons to consider:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Notes:

1. Jerry owes more in taxes than his property is worth and other investors have done their research and know that it would be risky buying his property.
2. Jerry's property is not worth anything because it is land locked, dilapidated, unusual in shape, only an easement, has environmental problems or in some way has little value. Other investors have done their research and passed on purchasing a lien or deed.
3. Jerry only owns a partial interest in the property. Investors have done their research and found this out.
4. Jerry is cheating the system and waiting until the last possible moment to redeem. Jerry knows that some crazy investor will bid down the interest rate to next to nothing allowing him extra time to pay his taxes.
5. Jerry's property actually has value and it has slipped through the cracks at a previous tax sale because of lack of bidders.
6. Jerry's property actually has value and it has slipped through the cracks because it is expensive and the previous bidders lacked the necessary cash to purchase his lien or deed.
7. Jerry's lien or deed was purchased at a tax sale, but the investor reneged on the purchase and the lien was immediately put on the over-the-counter list.
8. Jerry has filed for bankruptcy or is contemplating filing for bankruptcy.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

What are the Benefits of buying through the Mail or Over-the-Counter?

1. Maximum Interest Rate
2. No Direct or Immediate Competition
3. No Travel Costs?

What are the Drawbacks of buying through the Mail?

1. You are buying leftovers
2. More screening is required to weed out the junk
3. Not as many liens or deeds
4. Not as many properties with improvements

How to Screen through Over-the-Counter Lists

1. Look for the most fresh or current listings.
2. Avoid liens or deeds that have been on the list for many years. Rarely, if ever, will these be a good deal.
3. Search for key words in the legal or property description
 - ¼ interest,
 - Mineral rights
 - Mine
 - Water rights
 - 10 feet of lot 54 running
 - Electrical easement
4. Compare the price of the lien or deed to the assessor's value. Some counties will have this shown for you. Screen out all liens/deeds that exceed the assessor's value
5. Do your normal due diligence – see Rogue Real Estate Investor Collection for more information.

When is the Best Time to Obtain Over-the-Counter Lists?

Answer: Immediately after the annual or monthly sales. You will usually have to allow 3 to 4 weeks for the County to get the lists updated. Some counties are quicker and some are slower. Why are fresh lists important? Some people don't follow through on paying the County for liens or deeds obtained at the annual sale.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

States that Offer Over-the-Counter Liens or Deeds

Notes:

Alabama

"Sold to State" Properties

Liens – Properties delinquent for 1 – 3 years

Deeds – Properties delinquent for greater than 3 years

Special Note: When buying Alabama sold-to-state properties, you can purchase either liens or deeds – liens become deeds after 3 years from the date of the original tax sale.

Alabama offers an interest rate of 12%. Property taxes are due in October of each year. The annual tax lien sale is held in May.

Example: Jefferson County (Birmingham, AL)

http://tc.jeffcointouch.com/taxcollection/HTML/taxsale_soldtostate.html

"Sold to State" properties are parcels that were offered at a past annual tax sale, and were not purchased at that time. As provided by **Code Sections 40-10-21** and **40-10-132**, the State of Alabama Revenue Department offers for sale tax certificates and tax deeds, which are currently in the possession of the State (usually between 6500 and 8500 items from Jefferson County). You may purchase a complete listing of Jefferson County Sold to State tax parcels via http://tc.jeffcointouch.com/taxcollection/HTML/taxsale_buylist.asp or by calling (205)325-5084 anytime during business hours (8 to 5, Central Time, M-F). Listings are available in the form of hardcopy, CD or e-mail.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

There are currently several thousand properties on this list. Send a money order or cashier's check for \$28 to:

J.T. Smallwood, Tax Collector
Land Redemptions
Room 160 Courthouse
716 Richard Arrington Jr. Blvd
Birmingham, AL 35203

Once you have your list in hand, to purchase from the State, use their online system and enter the parcel number that you are interested in.

<http://tc.jeffcointouch.com/taxcollection/HTML/redemption.html?who=state>

The completed form will be sent electronically to the State Department of Revenue. The State Revenue Department will respond to your application by mailing directly to you a price quote letter. You will have twenty days to respond to the price quote by sending in a cashier's check for the stated amount.

Also, you can purchase the entire list of sold-to-state properties for roughly \$100 or simply download the list for each County off the State's website:

<http://www.revenue.alabama.gov/advalorem/transcript/transcript.htm> or refer to the Cdrom.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Alaska

Land Sales through sealed bid.

Alaska offers over-the-counter properties sold by boroughs or municipalities.

Taxes not paid in the year due are taken to foreclosure in March of the next year. The property owner is given a one-year redemption period before being deeded to the Municipality, sold at public auction or sold through a sealed bid process.

Good news: Some areas offer financing on these properties

Bad news: The minimum bid may be the appraised value.

Anchorage List: <http://www.muni.org>
<http://www.muni.org/treasury/Content/treasury/index.cfm>

Held at the Real Estate Counter, MOA Permit Center, 4700 Bragaw Street, Anchorage, Alaska:

The Municipality of Anchorage will be conducting a sealed bid sale of these properties, followed by an outcry auction of properties not receiving any bids. Property profiles & bid cards are available at Real Estate Counter at 4700 Bragaw Street, Anchorage, Alaska. Bid Cards may be obtained with a \$500.00 cashier's check or money order at this location. These properties are not exempt from state and federal tax liens.

All properties are subject to re-purchase by the last owner of record prior to sale, and the Municipality of Anchorage reserves the right to withdraw any property from the sale.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Example of Properties Offered through the Municipality of Anchorage for the 2005 sale.

These parcels are not currently available.

Parcel No. Tax Parcel Legal Description Physical
Address Location 2004 Assessed Value Minimum Bid

1 006-054-54-000 Nevilla Park Lt 24 8137 E 2nd Ave
Anchorage \$141,000 \$4,849.90 (see next page)
2 006-121-62-000 Sunny Acres Blk 4 Lt 10 Lt 11 E2
8017 E 11th Ct Anchorage \$35,400 \$3,173.69
3 006-214-25-000 Chester Valley #5 Blk 3 Lt 13 1800
Muldoon Cir Anchorage \$297,600 \$19,998.47
4 007-231-45-000 Chugach Foothills Blk 2 Lt 47 8311
Resurrection Dr Anchorage \$194,800 \$15,014.45
5 009-165-77-000 Heather Meadows Blk 3 Lt 25 330 E
46th Ave Anchorage \$284,700 \$19,678.46
6 012-263-09-000 Hathor Blk 2 Lt 25 8151 Dagan
Street Anchorage \$224,100 \$17,940.84
8* 014-141-32-000 Forest View Heights Lt 5 7232
Spruce St Anchorage \$172,800 \$15,121.00
11* 020-031-17-000 Rabbit Creek Heights Blk 1 Lot 14
16020 Alta Ct Anchorage \$11,200 \$2,808.35
12 020-031-18-000 Rabbit Creek Heights Blk 1 Lot 15
16040 Alta Ct Anchorage \$11,200 \$2,808.35
13 020-112-46-000 Rabbit Creek Heights Blk 2 Lt 9
16360 Diane Dr. Anchorage \$9,400 \$2,519.31
14 020-112-48-000 Rabbit Creek Hieghts Blk 2 Lt 11
8121 Marino Dr Anchorage \$9,500 \$2,520.99
16* 051-062-56-000 Eklutna West Lt 21 24308 Todd Dr
Chugiak \$69,800 \$5,264.33

*PARCELS 7, 9, 10 and 15 HAVE BEEN REDEEMED

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and
Online

Rogue Investor Tax Sale Course

Public Inquiry Parcel Details

Parcel: 006-054-54-000-06 Residential Single Family 02/17/05
 Homeowner Exemption Mailed 01/12/2005

NARANJO ORLANDO & BIANCA NEVILLA PARK
 LT 24

8137 E 2nd
 Anchorage AK 99504 Site 8137 E 2nd Ave

Lot Size: 7,000 ---Date Changed--- ---Deed Changed---
 Zone : R2M Owner : 01/27/05 Stateid: 2005 / 0002924
 Tax Dist: 003 Address: 01/27/05 Date : 01/14/05
 Grid : SW1241 Hra # : Plat :
 GRW: PIWR REF #:

ASSESSMENT HISTORY

	---Land--	--Building-	---Total---	
Final Value 2003:	34,200	91,300	125,500	
Final Value 2004:	39,000	102,000	141,000	--Exemption---
Appraised 2005:	44,100	111,100	155,200	-----Type-----
Exempt Value 2005:	0	0	0	
State Credit 2005:			0	
Final Value 2005:			155,200	

Liv Units: 001 Common Area: Leasehold: Insp Dt: 09/88 Land Only
 10/00 Exterior

IMPROVEMENT DATA

Style : Ranch	Story Ht : 1.0	Exterior Walls: Alum/Metal
Year Built : 1974	Remodeled:	Effective Year: 1974
Total Rooms: 05	Bedrooms : 03	Recreation Rms: 0
Full Baths : 1	Half Bths: 0	Add't Fixtures: 0
Heat Type : Central	Fuel Type: Natural Gas	Sys Heat Type : Hot Water
Fp: Stacks :	Openings :	Free Stand :
Extra Value:	Extra Val:	E-Z Set Firepl: 1
Condo Style:	Condo Flr:	Condo Com Prop:
Grade : Average	Cst/Desgn:	Condition : Average

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

IMPROVEMENT AREA

Basement : 0 FIN/BSMT : Basement Gar: Car | Living
1st Floor : 1,084 2nd Floor : 0 3rd Floor : 0 | Area:
Half Floor: 0 Attic Area: 0 FIN DEEP BSM: | 1084

ADDITIONAL FEATURES

Basement: 1st Floor: 2nd Floor: 3rd Floor: Area:
Attch/Built Garage



Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Arizona

Tax Liens: "Certificates of Purchase" Unsold parcels or assignments are "struck off to the state." These parcels are called State CPs (certificates of purchase). State CPs are purchased at the Treasurer's Office. The final date for purchasing assignments is January 31. Any remaining assignments are prepared for the tax lien sale in February. If a State CP parcel has current delinquent taxes that are scheduled for the February sale, the investor can pay the current taxes and keep it from going to the annual tax sale. The interest rate for assignments is the current maximum of 16%.

Arizona has annual sales in February of each year. Tax liens are sold for taxes owed in the previous 11 to 12 months. Therefore, the 2006 sale will be for taxes owed in 2004 or earlier. Arizona offers a redemption period of 3 years and an interest rate of 16%.

Properties not sold at the annual sale are assigned to the state and usually available within a few weeks after the sale up to January 31 of the next year, at which time they are offered again in the next annual tax lien sale.

State CPs or assignments are available for purchase in person or by mail. First obtain a list from the Client Services Division of the Treasurer's office. Many counties will charge a fee for this list (e.g., The Maricopa County list is \$50). To purchase liens, you must obtain a bidder's number (http://treasurer.maricopa.gov/research/cp_bidder_card.pdf)

The screenshot shows a web browser window with the address bar displaying http://treasurer.maricopa.gov/research/cp_bidder_card.pdf. The PDF document is titled "Bidder Information" and contains the following text:

Name (Please Print) _____ This is your Bidder No. _____

All participants in the bidding at the "Back Tax Sale" must be identified before bidding. Provide the following information. Complete all spaces.

Bidder's Name/s as to appear on the Certificate of Purchase _____

Statement of Ownership Options: (Check one)

1. ☐ Name/s only
2. ☐ Husband and Wife, as Joint Tenants with Right of Survivorship
3. ☐ (Name/s Plus) as Joint Tenants with Right of Survivorship

If bidder is a company, fill in your Federal Tax ID number: _____

If bidder is a person, fill in your Social Security number: _____

Buyer's Address: _____

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

and fill out the IRS form W9 (<http://www.irs.gov/pub/irs-pdf/fw9.pdf>) just like you would if you attended the annual tax lien auction.

W-9
Form
(Rev. January 2005)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

or

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

Tax Deeds: After 7 years, properties that are not sold at the annual tax sale or through assignment may be transferred to the Board of Supervisors. The Board of Supervisors sells these properties at auction to the highest bidder once a year before November.

Any properties not sold at the annual tax deed sale are offered on a first come, first serve basis through the Board of Supervisors (BOS). Your acceptance of a bid will be during the next Board meeting. Your bid could then be challenged by another investor at the BOS meeting, so you may have to be present to defend it.

Starting in June to January 31 of the next year, a subtax will be added and you should pay this to maintain your ownership and keep the property from going to the next year's tax sale.

Maricopa County

<http://treasurer.maricopa.gov>

Research properties at: <http://maricopa.gov/assessor>

County Recorder: <http://recorder.maricopa.gov>

Yavapai County

<http://www.co.yavapai.az.us/departments/Trs/BackTaxReport.pdf>

Cochise County

<http://www.co.cochise.az.us/treasurer>

<http://www.co.cochise.az.us/treasurer/BackTax/backtaxmain.htm>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Arkansas

<http://www.cosl.org>

State of Arkansas
Commissioner of State Lands
Mark Wilcox

HOME
Picture This
Mark Wilcox
Publications
Downloads
Divisions
Contact Info
Disclaimers

Welcome to the State Land Office! I'm Mark Wilcox, your State Land Commissioner, inviting you to spend a few moments learning more about State Lands and how we can serve you.

My primary responsibility as Land Commissioner is the disposition of tax delinquent property. I'm proud to say that the office has collected over 135 million dollars and returned over 156,000 delinquent properties to tax-generating status.

Around 87% of these properties are redeemed by the original owner rather than sold, and dollars collected are returned to your local school districts and county governments.

But we do so much more than just tax collection. Historical preservation, natural resources & minerals leasing, and donated lands are just a few of the ways the State Land Office enriches your state and community. I hope you'll take a moment to visit each of our divisions and learn more. Thank you for visiting the State Land Office!

Quick Links

- Search Delinquent Property
- Available Excess Proceeds
- Negotiated Sales Lists
- Current Auction Catalog
- Buyer's Guide

2004 Activity

Category	Percentage
Sales	68.31%
Redemptions	10.16%
Minerals	1.53%

Mark Wilcox
Commissioner of State Lands
109 State Capitol
Little Rock, AR 72201
Phone: 501-324-9222
Fax: 501-324-9421
Email: land@cosl.org

Copyright © 2003. Commissioner of State Lands. All rights reserved.

Arkansas offers two ways to bid on properties through the mail.

(1) Mail-in bids are allowed at auctions.

- Bids by mail must be received by the Commissioner of State Lands no later than seven (7) days prior to the date of sale.
- Unsuccessful bidders will be refunded in full.
- Bids received by the Commissioner prior to the sale date will be announced immediately preceding the oral auction of the parcel.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

(2) "Negotiated Sales" Properties

Tax-defaulted properties that are not purchased at a county's annual tax deed sale will be available on the negotiated sales list 90 days after the sale. These properties may be purchased by mail or in person at the Commissioner of State Lands Office. To purchase, you must submit a sealed bid. The first negotiated sales bid starts a 30-day process during which anyone else can submit a closed bid. The highest bidder wins, but the property owner still has 30 days to redeem. If the property owner redeems, the investor will be refunded his/her money, with no interest.

All negotiated sales properties are listed at:
<http://www.cosl.org> or by calling (501) 324-9222

Notes: Research with the Assessor or Recorder will usually require a trip to the County courthouse. Arkansas' system is not online in most counties.

S-2 Properties: Available 90 days after the annual tax sale, but not greater than one year after the sale. These properties must be purchased for the minimum bid plus taxes owed.

S-3 Properties: Have been on the negotiated sales list for over one year after being offered at the tax sale. These properties may be purchased for the only taxes owed.

S-4 Properties: Have been on the negotiated sales list for longer than two years. These properties may be purchased for the best reasonable bid that the State can get.

Note that the cost to purchase a tax deed in Arkansas includes both the minimum bid and the taxes owed. The minimum bid represents approximately 20% of the property's value, according to the County/State. So, you can use this as a quick check on values by multiplying by 5.

Again, refer to www.cosl.org or your CDrom.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Negotiated Sales List (Part of) – Benton County

Auction Date	County	Year	Code	Parcel #	Legal Description	Owner	Min Bid	Taxes
1990-8-16 12:00 AM	BENTON	1983	15-2	15-04977-000	LOT 44, BLOCK 1 LOST BRIDGE VILLAGE MOBILE HOME PARK 1 City: BEAVER LAKE	CLARENCE RAUH	55	968.5704
1999-10-20 12:00 AM	BENTON	1993	12-5	15-08755-006	LOT 539 Section: 16 Township: 20N Range: 28W Addition: POSEY MTN. RANCH 12	A. D. & MILDRED SCHNIEDER	300	271.2934
2001-10-16 12:00 AM	BENTON	1996	119-4	19-01612-000	BOAT DOCK #1612 Acreage: 0	ROBERT W. SANDERS	2110	1063.9484
2001-10-16 12:00 AM	BENTON	1996	123-1	22-00198-001	. Section: 36 Township: 19N Range: 32W Acreage: 0	STANLEY W. ABSHIRE	1310	848.0184
2002-11-19 12:00 AM	BENTON	1997	123-7	18-01462-006	IMP ONLY Section: 21 Township: 20N Range: 28W Acreage: 0	STEVE LOWREY	780	245.0028
2003-10-30 12:00 AM	BENTON	1998	36-8	15-08681-000	DISTRICT 30 RURAL Section: 16 Township: 20N Range: 28W Lot: 397 Addition: POSY MOUNTAIN RANCH 9	ALFRED L. AUSTIN	200	112.8818
2004-10-20 12:00 AM	BENTON	1999	1-5	01-00942-081	PT. SW1/4 NE1/4 BEG SW/C N100' E482.06' S100' W482.12' TO POB; DIST. C6 Section: 35 Township: 20N Range: 31W Acreage: 1.11	MPG ENTERPRISES, INC.	2380	788.1144
2004-10-20 12:00 AM	BENTON	1999	31-4	15-08384-000	DIST-30 Section: 16 Township: 20N Range: 28W Acreage: 0 Lot: 48 City: RURBAN Addition: POSY MOUNTAIN RANCH UNIT 5	DEERFIELD BUILDERS INC	200	101.6031
2004-10-20 12:00 AM	BENTON	1999	31-5	15-08389-000	DIST-30 Section: 16 Township: 20N Range: 28W Acreage: 0 Lot: 53 City: RURBAN Addition: POSY MOUNTAIN RANCH UNIT 5	PALMORE-JOHNSTON REVOCABLE TRUST %	200	101.6031

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Colorado

Liens – Parcels not bid on during the sale are struck off to the county and called “County Held Liens.”

Colorado’s annual tax lien sales occur in October or November (before the second Monday in December). Colorado offers 9% plus the federal discount rate. Traditional sales occur in two ways: some counties conduct round robin bidding and others conduct a bid up system with no interest on the premium bids.

The redemption period for liens is 3 years from the date of the original sale.

To purchase County held liens, you must pay the County the value of the certificate plus an assignment fee (approximately \$4). You may have to sign an affidavit stating that you understand what you are doing. Also, you will have to provide a SSN or tax ID number by filing out a W9 form. You will fill out paperwork indicating the name you wish to appear on the certificate.

Douglas County

www.douglas.co.us

<http://www.douglas.co.us/treasurer/index.html>

http://www.douglas.co.us/treasurer/Tax_Lien_Sale_Information.html

also refer to your Tax Sale Course CDrom.

El Paso County

<http://trs.elpasoco.com/CountyHeldTaxLiens.asp>

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

The El Paso County held tax lien list consists of tax liens not purchased by investors at the public auction. These liens are available for assignment by submitting a written request to the El Paso County Treasurer's office. You are advised to research, and if possible, accomplish a site inspection of any parcel(s) prior to submitting an assignment request. It is your responsibility to determine if the property you are requesting the tax lien assignment on is worth your investment.

Parcel numbers beginning with 99000 or 99001 are for severed mineral interests.

Public record property information and parcel maps are available on the Assessor's website at <http://land.elpasoco.com>

If you have additional questions, you may contact their office at (719) 520-6670.

<http://trs.elpasoco.com/include/countyheldtaxliens.txt>

Jefferson County
<http://jeffco.us/treasurer/index.htm>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Florida	Notes:
<p>Tax Lien Investing</p> <p>Tax lien certificate sales occur only once per year. Florida Statutes require the Tax Collector to conduct a sale of tax certificates beginning on or before June 1 for the preceding year of delinquent real estate taxes. Most counties hold sales in April and May. Florida law requires the Tax Collector to advertise the delinquent parcels in a local newspaper once a week for three consecutive weeks following the payment deadline, and prior to the tax certificate sale.</p> <p>Tax lien sales are conducted in an auction style with participants bidding downward on interest rates starting at 18%. Bids go in quarter percentage increments (for example, 17 $\frac{3}{4}$% followed by 17 $\frac{1}{2}$%). The certificate is awarded to the lowest bidder. Bidding can proceed down to $\frac{1}{4}$%; however, Florida law allows for a minimum interest of 5% even if you bid down to $\frac{1}{4}$%. The exception to this is if a bidder bids down to zero (Florida Statutes 197.472[2]). On certificates issued at zero percent, no interest will ever be paid on the face amount.</p> <p>What this means is on highly competitive sales many properties will be bid down to $\frac{1}{4}$% because the bidder knows he/she will receive at least 5%. Also, note that the first bidder to bid the lowest amount wins the bid. In many cases, several people will bid $\frac{1}{4}$% at the same time and the auctioneer or Tax Collector will have to decide who was first. As you can imagine, this is often subjective.</p> <p>Even if you bid $\frac{1}{4}$%, you are guaranteed 5% flat fee on the minimum bid; therefore if your lien is redeemed in 6 months, your effective annual interest rate is 10%; for 3 months it's 20% and for one month 60%.</p>	

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

Florida Statutes allow the purchaser 24 hours to return with the necessary fees to complete the sale. The certificate holder receives the amount vested plus interest if the certificate is redeemed within two years of being awarded.

Online Tax Lien Sales

Recently, the State has adopted online sales with a vengeance. Online sales occur in the same manner as physical auctions in that you must register in advance, obtain a bidder number, and fill out a W9 form. A deposit of 10% is required just as in the physical bidding. You also bid the interest down, just as you would at a physical auction.

In 2005, the following counties had their tax lien sales online:

Brevard <http://brevard.taxsale.com>
Charlotte <http://charlotte.taxsale.com>
Citrus <http://www.bidcitrus.com>
Escambia <http://escambia.taxsale.com>
Gilchrist <http://gilchrist.taxsale.com>
Lake <http://www.bidlaketax.com>
Leon <http://www.bidleon.com>
Marion <http://www.bidmarion.com>
Miami-Dade <http://www.bidmiamidade.com>
Okaloosa <http://www.bidokaloosa.com>
Orange <http://www.bidorangecounty.com>
Osceola <http://www.bidosceola.com>
Palm Beach <http://www.bidpbtc.com>
Polk <http://polk.taxsale.com>
Putnam <http://www.putnametaxsale.com>
Sarasota <http://sarasota.taxsale.com>
St. Johns <http://www.sri-auctiononline.com>
St. Lucie <http://www.bidstlucie.com>
Sumter <http://sumter.taxsale.com>
Volusia <http://www.bidvolusia.com>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Over-The-Counter Tax Lien Sales

Those certificates not sold at public auction are issued to the county, where they accrue 18% interest until paid. Certificates can later be purchased (by mail) by individual buyers from the county (Tax Collector for liens), according to the rules and laws governing delinquent taxes.

Certificate holders must hold tax liens for twenty-two months from the date of the original tax lien sale before they can apply for a tax deed. The property owner is notified of the action and if the taxes are still not paid within the 2-year redemption period an application for a tax deed can be made by the certificate holder. (Tax certificates are null and void seven years from the date of issuance [Florida Statute 197.482]). This tax deed process is different from all other tax lien states, where the certificate holder may instigate foreclosure proceedings if a certificate is not redeemed. Tax deed sales are governed by Chapter 197, Florida Statutes, and Administrative Code 12D-13.060, Florida Department of Revenue.

Upon application for a tax deed, the property is offered at a public auction (tax deed sale) and the certificate holder can participate by bidding. Should there be no bidders at the sale, the property is deeded to the applicant. The highest bidder will receive a tax deed for the property. If the applicant is not the highest bidder, the applicant is refunded his money plus the interest accrued.

Bradford County

Advertising List, linked from Tax Collector's home page:
<http://www.qpublic.net/bctc/list.zip>

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Brevard County

County held certificates

<http://www.brevardtaxcollector.com/countyceert.htm>

Example: Brevard County

**Account/Geo No. Cert/Folio No. Value Face Amount Bid %
Certificate Holder Payment Information**

Date Jan-23-2005 **Page** 1 of 228

2000028.0000 2003 BREVARD COUNTY 2034090020 \$24.50

2000028 2003080 18.000 840 4.000 2004

Owner Info: WYATT, MAURICE V

219 W NORTSHORE DR

SOUTH BEND IN 46617

20 340900 20

N 1/2 OF N 1/2 OF NE 1/4 OF NE

1/4 & S 1/2 OF N 1/2 OF NE 1/4 OF

NE 1/4 A/K/A TRACTS 312 & 328 OF

SEC K-4 IN CAPE ATLANTIC ESTS

2000033.0000 2003 BREVARD COUNTY 2034090025 \$15.90

2000033 2003080 18.000 450 6.000 2004

Owner Info: BRYAN, RALPH J

BRYAN, ELEANOR

2144 SE SHELTER DR

PORT ST LUCIE FL 34952

20 340900 25

MIMS

SE 1/4 OF SE 1/4 OF SW 1/4 OF NE

1/4 EX S 30 FT AS DES IN ORB

2326 PG 2292

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and
Online

Rogue Investor Tax Sale Course

Notes:

2000035.0000 2003 BREVARD COUNTY 2034090027 \$15.68
2000035 2003080 18.000 440 7.000 2004

Owner Info: ROGERS, W C JR

P O BOX #685

DENTON NC 27239

20 340900 27

MIMS

LYING N & E OF RR AS DES IN ORB

2342 PG 2861 AKA TRACT 329 IN SEC

K-4

2000041.0000 2003 BREVARD COUNTY 2034090033 \$11.49

2000041 2003080 18.000 250 8.000 2004

Owner Info: FRIEDRICH, ELGIN A

P O BOX 347

FREDERICKSBURG TX 78624

20 340900 33

MIMS

LYING N & E OF RR AS DES IN ORB

2402 PG 1196 A/K/A TRACT 314 W

IN SEC K-4

Charlotte County

Various formats of sales list under header Outstanding Certificate Data File - Delinquent Taxes – outstanding certificates (xls); outstanding certificates (exe); unredeemed county and individual certificates (text):

<http://www.cctaxcol.com/taxfiles.htm>

Citrus County

Links to county held certificates for 1997-2004 (html and pdf formats):

http://www.tc.citrus.fl.us/sale_certificates.htm

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Clay County

Unpaid County Certificates Download:

http://www.claycountytax.com/Tax_Downloads/tx_downloads.html

Duval County/City of Jacksonville

<http://www.coj.net/Departments/Tax+Collector/Delinquent+File+Downaload.htm>:

Escambia County

http://ectc.co.escambia.fl.us/Pageview.asp?edit_id=103:

Hernando County

<http://www.co.hernando.fl.us/tc/taxsale.htm>: A listing of the County certificates can be purchased from the Tax Collector's office for a minimum of \$10. The price will vary.

Highlands County

http://www.collector.co.highlands.fl.us/online_forms/download.shtml

Lee County

<http://www.leetc.com>

http://www.leetc.com/search_criteria.asp?searchtype=TCCO&c=taxes&r=26&page_id=searchcriteria

Manatee County

<http://www.taxcollector.com> : list of county held certificates

http://www.taxcollector.com/services_property_tax_certificate_sale.asp

Okaloosa County

<http://www.okaloosatax.com/pdf/certificatelist.pdf>

<http://www.okaloosatax.com> county-held tax certificates

Osceola County

<http://www.osceola.org/index.cfm> links to county-held certificate lists:

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

Pasco County

<http://taxcollector.pascogov.com> : search by buyer name = County of Pasco for county-held certificates

Putnam County

<http://www.putnam-fl.com/txc/county.htm>: links to 1998 - 2004 lists (updated every Monday):

Sarasota County

<http://www.scgov.net/Frame/ScgWebPresence.aspx?AAA498=C9B3C4A9C1ADB9AAB8C6BBB880A4BC73C8B3BEA7C5B0C1A683B8B874C7B47C>: Anyone interested in purchasing county certificates should call for an appointment at (941) 861-8390.

St. Johns County

<http://www.co.st-johns.fl.us/Const-Officers/Tax-Collector/realestate1.html>:
<http://www.co.st-johns.fl.us/Const-Officers/Tax-Collector/cocert.zip>

LANDS AVAILABLE FOR TAXES

According to Florida Administrative Code Chapter 12D-13.064: Lands Available for Taxes, if the tax deed application was made by the county and there are no other bidders, the clerk shall enter the land on a "List of Lands Available for Taxes". The county then has 90 days from the date of the auction to purchase the land for the opening bid. After 90 days, any person or governmental unit may purchase the land for the opening bid. Taxes will not be extended against parcels contained on the list, but will be added to the minimum bid as they become due. If not purchased, lands contained on the list with any certificates issued on them on or before July 1, 1999, shall escheat to the county seven years after the date on which the property was offered for Tax Deed Auction. If not purchased, lands contained on the list on which all certificates on them were issued after July 1, 1999, shall escheat to the county three years after the date on which the property was offered for Tax Deed Auction.

These properties can be purchases directly from the Clerk of the Circuit Court.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

<p>Alachua County http://www.clerk-alachua-fl.org/clerk/taxlands.cfm</p> <p>Clerk County http://www.clerk.co.brevard.fl.us/taxdeed/LANDS%20AVAILAB LE.pdf</p> <p>Charlotte County http://www.cctaxcol.com/taxfiles.htm</p> <p>Citrus County http://www.clerk.citrus.fl.us http://www.clerk.citrus.fl.us/cms/uploads/onlineServices/loI.pdf</p> <p>Columbia County http://www.columbiaclerk.com: To obtain the list, send a self addressed stamped envelope to: Columbia County Clerk, PO Box 2069, Lake City, Florida 32056, attn: Tax Deeds.</p> <p>Dixie County http://www.dixieclerk.com: Phone: 352.498.1200 or mail: P.O. Box 1206 Cross City, FL 32628</p> <p>Escambia County http://public.clerk.co.escambia.fl.us/taxsale/landsavailable.asp</p> <p>Gadsden County http://www.clerk.co.gadsden.fl.us/PublicNotices = links to property lists, if available.</p> <p>Hendry County http://www.hendryclerk.org http://www.hendryclerk.org/taxland.htm</p> <p>Hernando County http://www.clerk.co.hernando.fl.us/Reports/LOLInternet.pdf</p> <p>Hillsborough County http://www.hillsclerk.com/content/financials/tax_deeds/td_loI.asp</p>	<p>Notes:</p>
--	---------------

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Lake County

http://www.lakecountyclerk.org/salescalendar/lands_available_list.pdf:

Lee County

http://www.leeclerk.org/Delq_Tax_Reports/Lands_Available_List.pdf: lands available list

Levy County

Contact the Tax Collector's office by sending a 9 x 12 envelope to: Levy County Tax Collector, PO drawer 70, Bronson, Florida 32621, attn: Taxes.

Manatee County

<http://www.manateeclerk.com/Sales/LandsAvail/LISTOFLANDSAVAILABLE.pdf>
: lands available for taxes list

Okaloosa County

<http://www.okaloosatax.com/pd/LLALfIST.pdf>

Palm Beach County

http://www.pbcountyclerk.com/tax_deed.html: search feature for lands available (accept conditions of site first)

Pasco County

<http://www.pascoclerk.com/public-sup-svcs-list-of-lands.asp>

Jed Pittman, Clerk of the Circuit Court, Tax Deed Department, 14236 Sixth Street, Suite 201, Dade City, FL 33523-3894. You must pay 15 cents per page plus postage.

Pinellas County

<http://pubtilet.co.pinellas.fl.us/clerk/taxdeed/landsavailable/DM68Input.jsp>
Use the search feature online.

Polk County

<http://www.polkcountyclerk.net/>: click on "Tax Deeds" link in left-hand column and then on "Lands Available Search"

Sarasota County

List of Lands Available, the Clerk of the Circuit Court at (941) 861-7400.

St. Lucie County

<http://www.slcclerkofcourt.com>

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Maine

Maine is comprised of organized and unorganized territories. The unorganized territories are governed by the Maine Revenue Services, Property Tax Division.

<http://www.state.me.us/revenue/propertytax/Unorganized%20Page/Tax%20Acquired%20Instructions.htm>

Annually, Maine Revenue Services has a few tax-acquired parcels that are sold via a sealed bid process. Interested parties may receive a listing of the parcels to be sold and details on how to bid, by mailing a letter to:

Property Tax Division – Unorganized Territory
Maine Revenue Services
P.O. Box 9106
Augusta, ME 04332-9106

The requesting envelope should have L.S. written on it in the lower right hand corner. Inside this envelope should be a self-addressed, stamped 9' X 11' envelope with 3, 37 cent stamps on it. Nothing else is required.

This envelope will be used to return information to you on the parcels being offered for bid that year and an explanation of the process and timeframe.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Maryland

City of Baltimore:

The Director of Finance, through the Bureau of Collections, holds an auction sale in May of each year offering the public the right to purchase a tax certificate on those properties which have delinquent liens (taxes, water & sewer charges, boarding and cleaning). Upon the completion of the tax sale, tax certificates which were not acquired are assumed by the City. These instruments then become the responsibility of the Comptroller (Real Estate Department) for possible assignment as authorized by Ordinance 918 approved May 13, 1943.

When assigning a certificate, the City must collect the total liens against the property, plus interest accruing from the date of tax sale to the date of assignment. If such assignment occurs after July 1st, the ensuing year's real estate taxes in addition to the liens must be collected.

Tax sale certificates afford the purchaser, under certain conditions, the right to foreclose against the title owners in an effort to acquire title.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

THE TAX SALE CERTIFICATE ASSIGNMENT PROCESS

1. Select property from Tax Sale Register. Click here for registering:
<http://cityservices.baltimorecity.gov/TaxSale/selectF.asp>.
2. Contact Department of Real Estate, Room 304, City Hall, 410-396-4768 or the Tax Sale Division in Room I of the Abel Wolman Municipal Building, 200 N. Holliday Street, 410-396-3981, for the total cash needed to obtain the certificate.
3. The Tax assignment cost is calculated by adding interest on the lien at the rate of 1-1/2 % per month or any portion thereof from the date of the public auction in May to the date payment is to be made. In addition, any assignments after July 1st of each year requires the payment of that fiscal year's taxes.
4. The certificate may be obtained from the Tax Sale Division six (6) months after the public auction date in May. The six month period may be reduced to sixty days upon certification by the Commissioner of the Department of Housing and Community Development that the property is vacant and requires substantial repairs to comply with the Baltimore City Building Code.
5. Upon receiving the certificate, the holder should employ an attorney to institute the required legal proceedings in an effort to place title in the holder's name. Once the papers are filed in the courts, the court will set a date within which the owner of the property must redeem the property and reimburse the purchaser for costs incurred. If at the expiration of that time the property has not been redeemed, the court will issue a final decree to foreclose the owner's right of redemption.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

6. The property may be redeemed by anyone with a present title interest up until the foreclosure case is completed. The person redeeming must refund the holder liens paid, taxes advanced, interest on the lien at 1-1/2 % per month from the date of tax sale to date of redemption, and legal expenses, if incurred, foreclosing the right of redemption.
7. The holder of the certificate has no rights in the property until the foreclosure process is completed and title is transferred.
8. The holder of the certificate is responsible for any City liens placed against the property subsequent to the date of the tax sale in May. The tax certificate holder is fully responsible for such costs or repairs, provided title is obtained.
9. If the property was cited as vacant by the Department of Housing as of the tax sale date in May, special attention must be made to the foreclosure case. Be sure to read the important notice on the reverse side of the tax certificate which clearly states that the certificate will be void and all monies paid forfeited, if the foreclosure proceedings are not filed within one (1) year from the date of said certificate. If the property was cited as occupied, proceedings must be filed within two (2) years from the date of said certificate.

Also, visit: <http://www.tlcol.com/tlcol/md/baltcity.nsf> for online listing of assignments. Use this link to search by lien amount and be sure to compare the amount owed with the assessed value.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Michigan

Michigan offers lands available for direct purchase or lands to be auctioned through the Department of Natural Resources. Visit this link to obtain the paperwork for the sealed bids or direct purchase bids:

<http://www.michigan.gov/dnr/0,1607,7-153-10368-92101--,00.html>

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Mississippi

Notes:

Over-the-Counter Tax Deed Sales: "Tax Forfeited Land"

Mississippi holds annual tax lien sales in August. Properties that are not purchased at the annual sale are forfeited or matured to the State if not redeemed during the two year redemption period. These "sold-to-state" properties are available with the chancery clerk.

The applicant must first file an application with all of the necessary information complete and the filing fee included. The Secretary of State's Office then contacts the county tax assessor for a current market value of the property and makes an investigation of the title. Once the tax assessor value is received, a recommendation of the offer price is made to the Governor's Office. Upon receipt of the Governor's approval, an offer letter is sent to the applicant. If the purchase money is paid by the applicant, a patent (or deed) is prepared, signed by the Governor and the Secretary of State, and sent to the applicant for filing in the chancery clerk's office.

The process normally takes about 90 to 120 days from receipt of the application to the issuance of the patent.

<http://www.sos.state.ms.us>

<http://lands.sos.state.ms.us/tfl/index.asp>

For first time buyers, please read the directions at <http://lands.sos.state.ms.us/tfl/directions.asp>.

Inventory of Tax Forfeited Lands

<http://lands.sos.state.ms.us/tfl/search.asp>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

The state's tax-forfeited property is customarily offered to the applicant at 50% of the current market value. The market value is determined by the tax assessor's office in the county in which the property is located. The offer price may vary, depending on the condition of the property. If the property is blighted (see Glossary of Terms at <http://lands.sos.state.ms.us/tfl/glossary.asp>), it may be offered at 25% of the value. Percentage estimations are compared to the amount of the back taxes through the current year. All offers made by the applicants are considered as well. Whichever of the amounts is greater is the amount for which the State will set the offer.

The application process will take a minimum of 60-90 days. For mail-in filings, the process is a paper process. Only status inquiries are handled over the telephone. All other processing is done in writing. However, with online filings, you may elect to receive paper or electronic correspondence at the time of your filing.

The following are ineligible to purchase tax-forfeited lands:

1. Corporations (except a banking corporation holding a mortgage or deed of trust on the tax-forfeited parcel at the time it matured to the state, which mortgage is still in force and effect).
2. Nonresident aliens may not purchase more than 320 acres for industrial purposes and 5 acres for residential purposes.
3. Associations composed in whole or in part of nonresident aliens.
4. Persons who have purchased 160 acres of tax-forfeited lands in the year in which the current application is made. (See Rule IV B. 2 for exceptions to this restriction.)

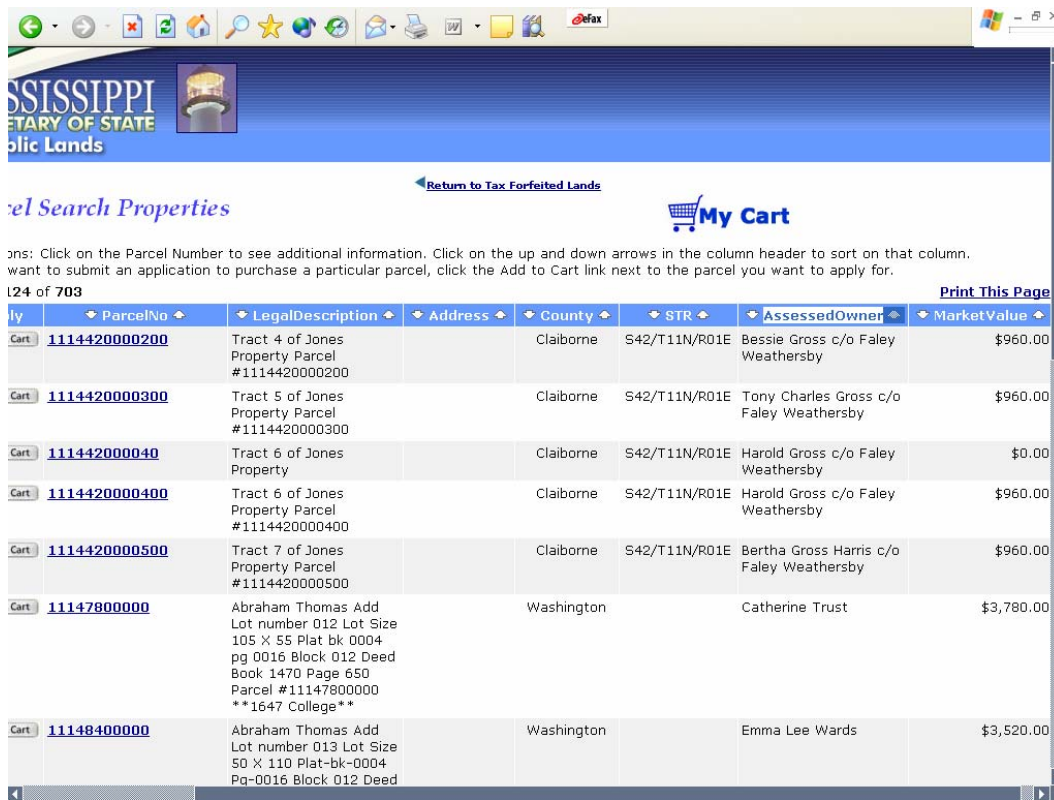
Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

You may contact the Public Lands Division by telephone at (601) 359-6373; by fax at (601) 359-1461; by mail at Post Office Box 136, Jackson, Mississippi, 39205; or by email at publiclands@sos.state.ms.us.

Gerald McWhorter
Assistant Secretary of State
Director of the Public Lands Division

Phone: (601) 359-6373
Voice: (601) 359-1350
In State Toll Free: (866) TFLANDS, (866) 835-2637
Fax: (601) 359-1461
Email: publiclands@sos.state.ms.us



The screenshot shows a web browser window displaying the Mississippi Secretary of State's Public Lands website. The page has a blue header with the state seal and the text "MISSISSIPPI SECRETARY OF STATE Public Lands". Below the header, there are links for "Return to Tax Forfeited Lands" and "My Cart". A paragraph of instructions is provided: "Click on the Parcel Number to see additional information. Click on the up and down arrows in the column header to sort on that column. Want to submit an application to purchase a particular parcel, click the Add to Cart link next to the parcel you want to apply for." Below this, a table lists 124 of 703 properties. The table has columns for ParcelNo, LegalDescription, Address, County, STR, AssessedOwner, and MarketValue. The properties are listed in a table with alternating light and dark gray rows. The first six rows are for properties in Claiborne County, and the last two rows are for properties in Washington County.

ParcelNo	LegalDescription	Address	County	STR	AssessedOwner	MarketValue
1114420000200	Tract 4 of Jones Property Parcel #1114420000200		Claiborne	S42/T11N/R01E	Bessie Gross c/o Faley Weathersby	\$960.00
1114420000300	Tract 5 of Jones Property Parcel #1114420000300		Claiborne	S42/T11N/R01E	Tony Charles Gross c/o Faley Weathersby	\$960.00
1114420000400	Tract 6 of Jones Property Parcel #1114420000400		Claiborne	S42/T11N/R01E	Harold Gross c/o Faley Weathersby	\$0.00
1114420000500	Tract 7 of Jones Property Parcel #1114420000500		Claiborne	S42/T11N/R01E	Bertha Gross Harris c/o Faley Weathersby	\$960.00
11147800000	Abraham Thomas Add Lot number 012 Lot Size 105 X 55 Plat bk 0004 pg 0016 Block 012 Deed Book 1470 Page 650 Parcel #11147800000 **1647 College**		Washington		Catherine Trust	\$3,780.00
11148400000	Abraham Thomas Add Lot number 013 Lot Size 50 X 110 Plat-bk-0004 Pg-0016 Block 012 Deed		Washington		Emma Lee Wards	\$3,520.00

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Montana

Notes:

Over-the-Counter Tax Lien Sales: "Assignments"

Tax liens not sold at public auction are issued to the county and may be purchased any time throughout the year. The maximum interest rate is 10% and the redemption period is 2 to 3 years.

Gallatin County (Bozeman)

http://gallatincomt.virtualtownhall.net/Public_Documents/GallatinCoMT_TaxLiens/

Kimberly Buchanan
311 West Main Street
Room 210
Bozeman, MT 59715

Office Hours: 8 am - 5 pm, Monday - Friday
Closed on weekends and all Federal Holidays
Phone: 406-582-3030
Fax: 406-582-3037

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Nebraska

Over-the-Counter Tax Lien Sales: Over-the-counter liens are offered from May through the end of August. Nebraska's annual tax sale is the first Monday in March.

Bidding at the Annual Sale by friend: You can obtain a bidder's number and have a representative attend the auction for you. Your representative could be a realtor, college student, friend, etc.

Lancaster County

<http://www.ci.lincoln.ne.us/cnty/treas/adlist/adlist.htm>

interlinc: county treasurer: tax sale information - Microsoft Internet Explorer

Address: <http://www.ci.lincoln.ne.us/cnty/treas/adlist/adlist.htm>

Lancaster County
County Treasurer
Tax Sale Information

InterLinc

For detail information, please click on the desired parcel id.
Last updated on Friday, February 18, 2005

Subdivision	Block	Lot	Parcel id	Taxes owing	Tax sale	Address	Prop class	Pd ?
ALEXANDERS ADD TO BENNET	B000	L002	10-36-336-005-000	\$1,730.04		1980 PARK AVE	CV	N
ALLEGRIINI TERRACE ADDITION	B003	L004	16-14-303-004-000	\$49.36		6912 S 90 ST	TH	N
ALLEGRIINI TERRACE FIRST ADDITI	B004	L011	16-14-315-011-000	\$76.96		6715 S 89 ST	TH	N
ALLEGRIINI TERRACE FIRST ADDITI	B004	L013	16-14-315-013-000	\$76.96		6705 S 89 ST	TH	N
ALLEGRIINI TERRACE FIRST ADDITI	B004	L014	16-14-315-014-000	\$76.96		6701 S 89 ST	TH	N
ALLEGRIINI TERRACE FIRST ADDITI	B006	L002	16-14-317-002-000	\$76.96		8915 SICILY LN	TH	N
AMES SUB OF LOT 10 NE 36-10-6	B003	L002	10-36-228-010-000	\$2,039.86		1811 S 23 ST	R	N
ARLINGTON HEIGHTS	B003	L005	17-31-115-004-000	\$918.17		2775 FRANKLIN ST	R	N
ARLINGTON HEIGHTS	B004	L034	17-31-118-022-000	\$4,159.60		2740 SOUTH ST	C	N
ARNOLD HEIGHTS REPLAT	B021	L010	11-07-114-014-000	\$496.05		5000 W MATHIS ST	TH	N
ARNOLD HEIGHTS REPLAT	B028	L011	11-07-121-011-000	\$1,543.78		5101 W ZEAMER ST	R	N
ASHLEY HEIGHTS ADDITION	B009	L008	11-18-210-008-000	\$168.03		4400 W HUNTINGTON AVE	R	N
ASPEN ESTATES	B000	L007	24-16-328-007-000	\$1,411.17		11130 N 136 PL	VRES	N
ASPEN RIDGE 2ND ADDITION	B001	L002	10-33-133-002-000	\$122.98		99999 **NO SITUS** ST	R	N
ASPEN RIDGE 2ND ADDITION	B001	L003	10-33-133-003-000	\$122.98		99999 **NO SITUS** ST	R	N
ASPEN RIDGE 2ND ADDITION	B001	L007	10-33-133-007-000	\$122.98		99999 **NO SITUS** ST	R	N
ASPEN RIDGE 2ND ADDITION	B002	L005	10-33-134-005-000	\$122.98		99999 **NO SITUS** ST	R	N
ASPEN RIDGE 2ND ADDITION	B002	L006	10-33-134-006-000	\$122.98		99999 **NO SITUS** ST	R	N
ASPEN RIDGE 2ND ADDITION	B002	L007	10-33-134-007-000	\$122.98		99999 **NO SITUS** ST	R	N

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

New Jersey

Over-the-Counter Tax Lien Sales: In New Jersey, municipalities can sell unsold tax liens at private sales, other auctions or through assignments. Assignments are purchased through the city by special request and must be approved by the city counsel.

In one New Jersey Taxing District, they are seeking a buyer for all liens in bulk.
http://www.irvington.net/press_releases/2004_pr/RE_property_tax_liens.htm. This sale may have already occurred, although the website has not been updated.

Information is spotty and will require phone calls to find out about over-the-counter liens.

For other New Jersey municipalities (aka cities) you will have to call or visit the city in person. The good news is that you are likely to find cities with liens available and you dramatically limit your competition. The bad news is it is time consuming and there won't be many liens per city, if any, in some cases.

North Carolina

Over-the-Counter Tax Deed Sales: "County-Owned Surplus Properties" are occasionally available. These properties will not be advertised very well and you will need to contact the Tax Collector of each County.

Mecklenburg County, Tax Support Services

704-336-4600

mecktax@co.mecklenburg.nc.us

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

North Dakota

Over-the-Counter Tax Deed Sales: These properties have gone through a previous sale and are owned by the County.

Grand Forks County

<http://www.grandforkscountygov.com>



Investing in Tax Liens and Tax Deeds Through the Mail and Online

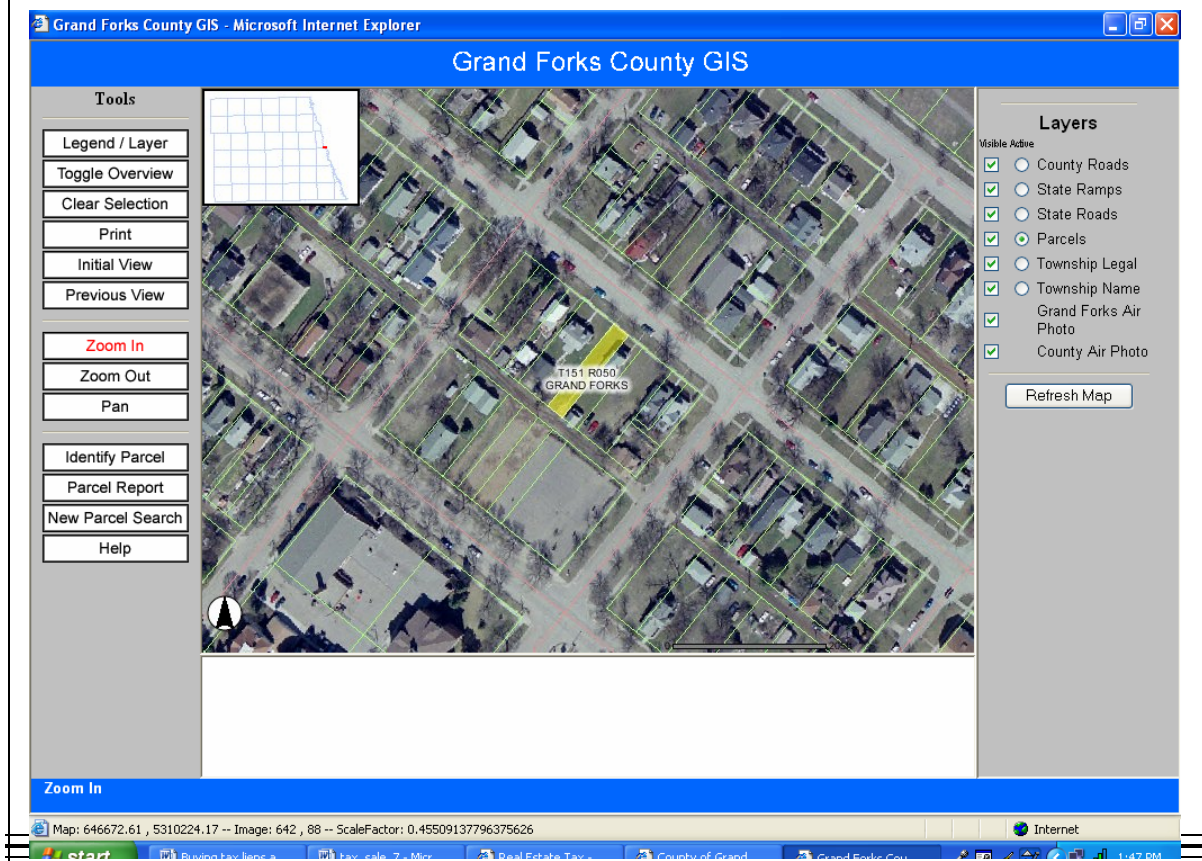
Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

For more information, contact:

Debbie Nelson, Auditor, Department of Finance and Tax
Grand Forks County Office Building
151 South 4th Street
P.O. Box 5726
Grand Forks, North Dakota 58206-5726
Phone: (701) 780-8201
Fax: (701) 780-8211
Email: debbie.nelson@gfcounty.com

Their system is web based, as shown above. In addition, you can access detailed information about each property, such as a geographic information system (GIS) showing the location.



Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Oklahoma

Over-the-Counter Tax Lien Sales: No longer offers tax liens by "Assignment" as of May 3, 2004 – House Bill 1864.

Over-the-Counter Tax Deed Sales: Annual tax lien sales are held in October. If a lien is not sold, it is retained by the County and subject to a later sale, designated as a "Resale." If no redemption has been made of property liens still held by the County, an actual sale of the property is held approximately two and one-half years from the date of the original tax lien sale.

According to State statutes, this sale is to be held the second Monday in June, after the publication of properties involved for four consecutive weeks prior to the Resale in a newspaper in the County. This sale is an actual auction for cash. If no one buys the property at the "Resale," actual deeds are issued to the County, and the property is removed from the list of taxable properties in the County.

According to State statutes, the County treasurer may sell any property acquired by the County at Resale. This is subject to approval of the Board of County Commissioners at its discretion. The Board of County Commissioners has the power to reject any and all bids. Bids must first be presented in writing to the County Treasurer's Office.

Oklahoma County

<http://www.oklahomacounty.org/Treasurer/InstForBidOnCountyOwnProp.htm>

Investing in Tax Liens and Tax Deeds Through the Mail and
Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Tulsa County

<http://www.tulsacounty.org>, click on Properties for Sale

The current (Revised on 8-1-2005) list is shown below, so there is not much available. Also, please note that these properties have gone through a tax lien sale and a tax deed resale and no one has purchased them. A word of caution is in order. There may be compelling reasons that these properties have not been purchased.



SUBDIVISION	LOT	BLK	DATE ACQUIRED	APPROXIMATE STREET ADDRESS
JOE SUB	M&B	M&B	6/11/2001	SOUTH OF 159 S 36TH W AVE
LEISURE LANES SECOND ADDN	M&B	M&B	6/10/2002	WEST OF 1412 S 73RD E AVE
MIDDLETON ADDN	M&B	M&B	6/10/2002	SOUTH OF 1903 N MADISON AVE
GILLETTE-HALL ADDN	M&B	M&B	6/14/2004	SOUTH OF 23 N WHEELING AVE
GREENLAWN	M&B	M&B	6/14/2004	EAST OF 5734 E ARCHER ST
TULSA HGTS	LT 697	BLK 53	6/14/2004	SOUTH OF 1519 N ATLANTA PL
BAIRD ADDN AMD	M&B	M&B	6/13/2005	SOUTH OF 817 N TRENTON AVE
TULSA HGTS	588 & 589	46	6/13/2005	1602 N ATLANTA CT
UNPLATTED	M&B	M&B	6/13/2005	NORTH OF 11 W 34TH ST

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Pennsylvania

Over-the-Counter Tax Deed Sales: Called Private Sales and Repository Sales

In accordance with the Pennsylvania Real Estate Tax Sale Law, Act 542 of 1947, as amended, the Tax Claim Bureau is able to sell parcels in one of four ways: (1) Upset Sale, (2) Private Sale, (3) Judicial Sale, and (4) Repository Sale.

Upset sales include those parcels whose taxes, from two years earlier, remain unpaid or other specified conditions exist. Purchasers of property at the Upset Sale assume responsibility for all liens on the property, including mortgage liens.

A **Private Sale** can occur after a property has been exposed but not sold at an Upset Sale. An interested buyer submits a written bid to the Tax Claim Bureau. The Bureau decides whether to accept the bid. If accepted, the bid is advertised in a newspaper and, and in the case of Montgomery County, the Montgomery Bar Association journal. Anyone objecting to the sale must petition the court within 45 days to disprove the sale. As in the Upset Sale, purchasers of property via **Private Sale assume responsibility for all liens on the property, including mortgage liens.**

A **Judicial Sale** is held at least once each year and can include only those properties that have been exposed but not sold at an Upset Sale. After advertisement, notice to owners and lienholders, etc., the parcels are presented free and clear of all liens.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Properties that are exposed but not sold at a Judicial Sale are placed in a **Repository** for unsold properties. Any bid on a Repository Property must be approved by all taxing districts where the property is located (i.e., township borough, county, school).

Delaware County

Director:

John A. Dowd

Government Center, Ground Floor

210 W. Front Street

Media, PA 19063

Phone: 610-891-4284

Fax: 610-891-4415

REPOSITORY LIST 2004	
BROOKHAVEN BORO	
05-00-00729-00	MEADOWBROOK LN (GRD)
05-00-00786-00	MEADOWBROOK LN (GRD)
CHESTER TOWNSHIP	
07-00-00176-00	2347 BETHEL RD
07-00-00287-00	CONCORD RD (GRD)
07-00-00853-36	2101 S. WILLIAMS CIR.
LOWER CHICHESTER	
08-00-00507-00	1426 HUDDLE AVE
08-00-00714-00	MARKET ST (GRD)
UPPER CHICHESTER	
09-00-00158-00	BELVUE TERRACE (GRD)
09-00-00338-00	BETHEL RD (GRD)
09-00-00431-00	BRIARCLIFF AVE LOTS 30 & 31
09-00-00436-00	BRIARCLIFF AVE LOTS 1 TO 6
09-00-00437-00	BRIARCLIFF AVE LOTS 7 & 8
09-00-00510-00	BROADWAY AVE (GRD)

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Montgomery County Repository List

<http://www.montcopa.org/taxclaim/repoproperties.asp>

Montgomery County Tax Claim Repository Properties

property list as of Monday September 19, 2005

[return to homepage](#)

85 listed properties click on a blue column heading to view sorted sequence

Sale Number	Parcel Number	Owner	Location	Block-Unit#	Lot	Land Use Code	Municipality
130003516003	CALAMIA HARRY D	ASTOR ST	B-U= 090 - 066	Lot= 0000	LU= 2101	Norristown Borough	
130003880103	ROBERTS HELEN	E BASIN ST	B-U= 125 - 083	Lot= 0000	LU= 2101	Norristown Borough	
130025796003	PERRY P D & ASSOCIATES	W MARSHALL ST	B-U= 163 - 085	Lot= 0000	LU= 2101	Norristown Borough	
150000637005	GRANAHAN JOHN J JR & EVELYN	JACKSON ST	B-U= 002 - 047	Lot= 0265	LU= 2101	Pennsburg Borough	
150000643008	GRANAHAN JOHN J JR & EVELYN	JACKSON ST	B-U= 002 - 046	Lot= 0259	LU= 2101	Pennsburg Borough	
150000649002	GRANAHAN JOHN J JR & EVELYN	JACKSON ST	B-U= 002 - 045	Lot= 0255	LU= 2101	Pennsburg Borough	
160015824009	FAZIO LAND DEV CO	1195 INDUSTRIAL AVE	B-U= 107 - 031	Lot= 0012	LU= 2101	Pottstown Borough	
160016252004	FAZIO LAND DEV CO	661 JEFFERSON AVE	B-U= 119 - 012	Lot= 0000	LU= 2101	Pottstown Borough	
160016633007	INTERFAITH COMMUNITY DEVELOPMENT CO	618 LINCOLN AVE	B-U= 113 - 016	Lot= 0100	LU= 2101	Pottstown Borough	
160020100093	RIVLIN BROTHERS	443 MANATOWN ST	B-U= 049 - 044	Lot= 0000	LU= 2101	Pottstown Borough	
160025664006	OISTER CLARENCE JR/BARBARA A	SHERIDAN ST	B-U= 114 - 049	Lot= 0008	LU= 2101	Pottstown Borough	
170001071406	FAZIO LAND DEV CO	W THIRD ST	B-U= 002A - 025	Lot= 0000	LU= 2102	Red Hill Borough	
200000371374	ACTON JOHN ESO	965 MAIN ST	B-U= 005 - 087	Lot= 0000	LU= 2101	Schuensville Borough	
200003240003	MACBETH WILLIAM E	CLEARVIEW AVE	B-U= 199 - 024	Lot= 1041	LU= 2101	Abington Township	
200014365005	JOHNSON EDWIN N	EASTON RD	B-U= 308 - 020	Lot= 0000	LU= 4275	Abington Township	
200055504005	SWINBURNE DONALD R	REESE AVE	B-U= 039 - 042	Lot= 0000	LU= 2101	Abington Township	
20005756001	SCHUHLKILL VALLEY REALTY CO INC	1440 ROTHLEY AVE	B-U= 199 - 035	Lot= 1105	LU= 2101	Abington Township	
210000063001	SMITH SYLVIA & DELROY & MORRIS	ASHBOURNE RD	B-U= 082 - 001	Lot= 0000	LU= 2102	Cheltenham Township	
2300008271005	CURTIS BUILDING CO INC	BRISTOL ST	B-U= 031 - 121	Lot= 0000	LU= 2101	East Norriton Township	
230000874002	GRACE BUILDING CO	BRISTOL ST	B-U= 031 - 120	Lot= 0000	LU= 2101	East Norriton Township	
230001367005	GRACE BUILDING CO	CENTRAL ST	B-U= 029 - 052	Lot= 0000	LU= 2101	East Norriton Township	
230001363008	GRACE BUILDING CO	CENTRAL ST	B-U= 029 - 092	Lot= 0000	LU= 2101	East Norriton Township	
230001411005	GRACE BUILDING CO	CENTRAL ST	B-U= 030 - 057	Lot= 0000	LU= 2102	East Norriton Township	
230001570003	PERRY P D & ASSOC	COLES BLVD	B-U= 018B - 001	Lot= 0000	LU= 2103	East Norriton Township	
230002767006	WHEATCROFT R	FOURTH ST	B-U= 019 - 040	Lot= 0000	LU= 2101	East Norriton Township	
230002770005	GRACE BUILDING CO INC	FOURTH ST	B-U= 019 - 062	Lot= 0000	LU= 2101	East Norriton Township	
230004270008	GRACE BUILDING CO	HAZELTON ST	B-U= 030 - 163	Lot= 0000	LU= 2101	East Norriton Township	
230007438008	GRACE BLDG CO	ROME CT	B-U= 029 - 087	Lot= 0000	LU= 2101	East Norriton Township	

Wayne County

<http://www.co.wayne.pa.us/?pageid=39>

Look for private sale and repository lists.

Buck's County

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

Erie County

<http://www.eriecountygov.org/Assessment/Property/PropertySales.aspx>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

South Carolina

Over-the-Counter Tax Sales: If there is no bid at the tax lien sale, the property will be considered purchased by the county's Forfeited Land Commission.

Assignment of bids, either in whole or in part, will be accepted or deeds will be sold to real estate or mobile homes.

Mobile homes are also offered for sale. These sales are usually sealed bid sales in the fall of each year.

Visit this link for more information:

<http://www.scstatehouse.net/code/t12c059.htm>

O.T. Wallace County Office Building
101 Meeting Street, Room 230
Charleston, SC 29401
(843) 958-4570
(843) 958-4577 (Fax)

Charleston County's sale is normally in October or November so check for the over the counter properties after the sale.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

South Dakota

Over-the-Counter Tax Lien Sales: If there is no bid at the tax lien sale, the liens may be purchased that have been issued in the name of the County.

The annual interest rate is 12%. The annual tax lien sale occurs on the third Monday in December so check for over-the-counter liens shortly thereafter.

Billy Jo Waara, Department Head
Administration Building, 1st Floor
415 N. Dakota Avenue
Sioux Falls, SD 57104-2465
Phone: (605) 367-4214
Fax: (605) 367-6091
Email: treasurer@minnehahacounty.org

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Tennessee

Over-the-Counter Tax Deed Sales: The County is the purchaser when there are no other bidders at the tax sale, and must retain the property during the redemption period. County-owned properties may be available for over-the-counter purchase (Surplus or Tax Lien Property Lists).

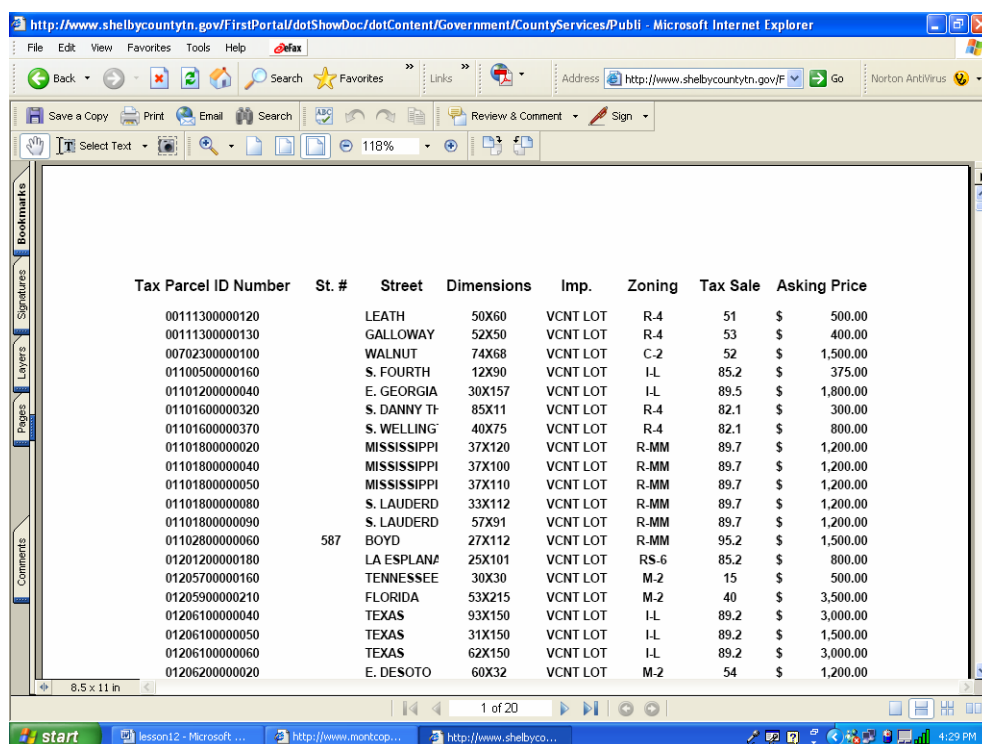
Shelby County (Memphis) Delinquent Tax Parcels for Sale

<http://www.shelbycountyttn.gov>

<http://www.shelbycountyttn.gov/FirstPortal/dotShowDoc//dotContent/Government/CountyServices/PublicWorks/realestateindex.htm>

McMinn County: <http://www.mcminnco.org/properties.htm>

City of Knoxville: <http://www.cityofknoxville.org/ptax/taxsale.asp>



Tax Parcel ID Number	St. #	Street	Dimensions	Imp.	Zoning	Tax Sale	Asking Price
00111300000120		LEATH	50X60	VCNT LOT	R-4	51	\$ 500.00
00111300000130		GALLOWAY	52X50	VCNT LOT	R-4	53	\$ 400.00
00702300000100		WALNUT	74X68	VCNT LOT	C-2	52	\$ 1,500.00
01100500000160		S. FOURTH	12X90	VCNT LOT	I-L	85.2	\$ 375.00
01101200000040		E. GEORGIA	30X157	VCNT LOT	I-L	89.5	\$ 1,800.00
01101600000320		S. DANNY T	85X11	VCNT LOT	R-4	82.1	\$ 300.00
01101600000370		S. WELLING	40X75	VCNT LOT	R-4	82.1	\$ 800.00
01101800000020		MISSISSIPPI	37X120	VCNT LOT	R-MM	89.7	\$ 1,200.00
01101800000040		MISSISSIPPI	37X100	VCNT LOT	R-MM	89.7	\$ 1,200.00
01101800000050		MISSISSIPPI	37X110	VCNT LOT	R-MM	89.7	\$ 1,200.00
01101800000080		S. LAUDERD	33X112	VCNT LOT	R-MM	89.7	\$ 1,200.00
01101800000090		S. LAUDERD	57X91	VCNT LOT	R-MM	89.7	\$ 1,200.00
01102800000060	587	BOYD	27X112	VCNT LOT	R-MM	95.2	\$ 1,500.00
01201200000180		LA ESPLAN	25X101	VCNT LOT	RS-6	85.2	\$ 800.00
01205700000160		TENNESSEE	30X30	VCNT LOT	M-2	15	\$ 500.00
01205900000210		FLORIDA	53X215	VCNT LOT	M-2	40	\$ 3,500.00
01206100000040		TEXAS	93X150	VCNT LOT	I-L	89.2	\$ 3,000.00
01206100000050		TEXAS	31X150	VCNT LOT	I-L	89.2	\$ 1,500.00
01206100000060		TEXAS	62X150	VCNT LOT	I-L	89.2	\$ 3,000.00
01206200000020		E. DESOTO	60X32	VCNT LOT	M-2	54	\$ 1,200.00

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Texas

Notes:

Over-the-Counter Tax Deed Sales: Also known as “struck-off” or “resale” properties.

Tax deed sales occur once a month on the first Tuesday of each month. A county only conducts a sale if it has enough properties available to warrant a sale; therefore smaller counties will have sales every other month or every three months. Texas offers a right of redemption interest rate of 25% for the first year and 50% total for the second year. The redemption period is 6 months for non-homestead and 2 years for homestead and agriculture properties.

Properties that are not purchased at the tax deed sale are struck off to the county and are available for purchase. These properties will generally be non-homestead and non-agriculture and most will have already exceeded the 6 month redemption period. Therefore, for Texas struck-off properties you are generally purchasing deeds with no right-of-redemption left. If you are looking for property, this is a bonus. If you prefer going after the interest rate, stick to the monthly tax sales.

Collin County (McKinney – North of Dallas)
Contact Jeff Durham at (972) 548-3723

City of Dallas
Contact Dallas Property Management at (214) 948-4100. The City has tax foreclosure property available as well as surplus and seized property. Check for available listings.
<http://www.dallascityhall.org>

Dallas County Struck Off List
http://www.dallascounty.org/departments/tax/taxoffice_propertyFAQ-2.html

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Harris County

<http://www.publicans.com>. Follow the link to Tax Sale Properties and click on Harris County and use the Resale pull down menu to find over-the-counter properties in Harris County

Travis County

http://www.co.travis.tx.us/tax_assessor/foreclosure/resales.asp

The Law Firm of Purdue, Brandon, Fielder, Collins, & Mott, LLP handles resales in the following counties: Brazoria, Galveston, Harris, Hays, Montgomery, Smith Terrant, Waller as well as several independent school districts. <http://www.pbfc.com>
<http://www.pbfc.com/Resales.htm>
<http://www.pbfc.com/taxresales.html>

Brazoria County –

http://www.pbfc.com/brazoria_county.htm
<http://pbfc.com/brazoriatrusterproperty.htm>

Chambers County

Anahuac I.S.D. - <http://pbfc.com/PDF-Resales/anahuacisdresale.pdf>

Galveston County

Dickinson I.S.D. - <http://www.pbfc.com/Resale%20Dickenson.htm>

Harris County:

Channelview I.S.D. - http://www.pbfc.com/channelview_resale.htm
 Crosby I.S.D. - http://www.pbfc.com/crosby_isd.htm
 Huffman I.S.D. - http://www.pbfc.com/huffman_i_s_d_resales.htm
 Klein I.S.D. - http://www.pbfc.com/klein_i_s_d_.htm
 Tomball I.S.D. - http://www.pbfc.com/tomball_resales.htm

Sheldon I.S.D. -

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Spring I.S.D. -

http://www.pbfc.com/spring_i_s_d__resales.htm

Spring Branch I.S.D. -

http://www.pbfc.com/spring_branch_i_s_d__resales.htm

Hays County

Wimberly I.S.D. -

http://www.pbfc.com/wimberly_i_s_d_.htm

Montgomery County

Magnolia I.S.D. -

http://www.pbfc.com/magnolia_i_s_d_.htm

Splendora I.S.D. -

http://www.pbfc.com/splendora_i_s_d_1.htm Tomball I.S.D.

Tomball I.S.D. - http://www.pbfc.com/tomball_resales.htm

Smith County - http://www.pbfc.com/smith_county.htm

Arlington I.S.D. -

http://www.pbfc.com/arlington_i_s_d__resale_property.htm

Mansfield I.S.D. -

http://www.pbfc.com/mansfield_i_s_d__resales.htm

Waller County

City of Brookshire -

http://www.pbfc.com/city_of_brookshire.htm

City of Graham -

http://www.pbfc.com/city_of_graham_resales.htm

Graham I.S.D. - http://www.pbfc.com/graham_i_s_d_.htm

City of Olney - http://www.pbfc.com/city_of_olney.htm

Olney I.S.D. - http://www.pbfc.com/olney_i_s_d_.htm

General link for resales: <http://www.pbfc.com/Resales.htm>

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Utah

Over-the-Counter Tax Deed Sales: If a property is not sold during the annual tax sale in May/June, the County becomes the owner. An individual interested in purchasing the property can go to the County's real estate department and inquire about it.

For Salt Lake County:

Mike Reed, Director, Tax Administration Division,
phone: (801) 468-3256

Mike Grobstein, Associate Director, Tax Administration
Division, phone: (801) 468-3262

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and
Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

West Virginia

Over-the-Counter Tax Deed Sales: Tax lien sales are held by the Sheriff's office. Any properties not redeemed within 18 months are taken to a second sale held by the State. Properties not sold at the second sale may be purchased over the counter from the Deputy Commissioner of Forfeited and Delinquent Lands for each County. The Deputy Commissioner is appointed by the State Auditor.

Search Delinquent Land Properties

<http://www.wvauditor.com/cc/delinquent/delinquentland.asp>

Hint: In the search engine feature, use the "no bid" or "did not follow through" to search for over-the-counter properties. You can either leave the county, blank or search within a particular county:

The screenshot shows a Microsoft Internet Explorer browser window displaying the West Virginia State Auditor's Office website. The address bar shows the URL: <http://www.wvauditor.com/cc/delinquent/delinquentland.asp>. The website header features a banner with the text "WEST VIRGINIA STATE AUDITOR'S OFFICE" and "GLEN B. GAINER III, STATE AUDITOR". Below the banner, there is a navigation menu with links: Home, CC Home, Land Sales, Delinquent Land, and Staff. The main content area is titled "Search Delinquent Land Properties" and contains a search form. The form includes fields for County (a dropdown menu), Name, Description, District, Municipality, and Status (a dropdown menu with "No Bid" selected). A "Search" button is located below the form. A link to "Help" is also present. At the bottom of the form, there is a note: "Contact Russ Rollyson for any issues concerning County Collections content." The footer of the website includes a disclaimer: "If the content on this webpage is inaccessible to you, please contact Webmaster at webmaster@wvauditor.com" and links to "Terms of Use" and "Privacy Statement". The copyright notice at the bottom reads: "Copyright © 2005 West Virginia State Auditor's Office."

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Warning: West Virginia has a lot of properties with Coal Mines!

Example 1:

Cert No: 011078
County: Barbour
Names: Andrew, Robert G. c/o Michael Stein
Description: 11.059 Coal Mined
District: Pleasant
Municipality:
Status: No Bid

No-Action – These are the newest certified properties. All properties under this status must go to the next public land auction, unless redeemed. Bids cannot be accepted on properties with this type of status.

No-Bid – These are properties that have been to a prior public auction and received no bids. Therefore, they can be bid on through the Deputy Land Commissioner at any time. However, if a land sale is scheduled you will have to wait and attend the land sale in order to bid on the property.

Sold – These properties have been sold and are not available.

Sold Disapproved – The purchase of these properties were disapproved by the State Auditor. Check with the Deputy Land Commissioner to see if they are currently available for purchase.

Did not follow through – These properties were sold and the purchaser did not follow through with the sale. These properties may be available for purchase. Please check with the Deputy Land Commissioner for more information.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Dismissed – The property is no longer available.

Deed – The property is not available. The property has been deeded to a new owner.

Suspended and Suspended Bankruptcy – These properties are not available for sale.

Suit Previously Filed – These properties are not available for sale. A law suit has been filed.

County	Contact	Address	City	State	Zip Code	Phone Number
Boone	Tim Conaway	63 Avenue B	Madison	WV	25130	(304) 369-0100
Fayette	Kevin Burgess	PO Box 1145	Oak Hill	WV	25901	(304) 469-2991
Greenbrier, Monroe, Nicholas, Pocahontas, Summers	Michael Anderson	702 Main Street	Rainelle	WV	25962	(304) 438-8543
Lincoln	Joe Stevens	PO Box 635	Hamlin	WV	25523	(304) 824-5253
Marion	David Glance	PO Box 129	Fairmont	WV	26555	(304) 366-5369
Monongalia	Darrell Ringer	823 Fairmont Road	Morgantown	WV	26501	(304) 292-1999
Raleigh	Anthony Sparacino, Jr.	PO Box 1900	Beckley	WV	25802	(304) 255-5842
Tucker	William Miller	215 First Street	Parsons	WV	26287	(304) 478-3511
Tyler	Dean Rohrig	PO Box 128	Middlebourne	WV	26149	(304) 758-2114

For information concerning the remaining counties please contact:

Russell Rollyson, Director
Deputy Land Commissioner
West Virginia State Auditor's Office
Building 1, Room W-116
Charleston, WV 25305
Telephone: 304.-558.2262
Toll-Free: 888.509.6568
e-mail: russr@wvauditor.com

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

WEST VIRGINIA STATE AUDITOR'S OFFICE
<http://www.wvauditor.com>

Glen Gainer
State Capitol Building 1, Room W-100
Charleston, WV 25305
Phone (304) 558-2251
Toll Free: (877) 982-9148
Fax: (304) 558-5200
Email: glen_gainer@wvauditor.com

Instructions for bidding through the mail:

1. The only status that you can bid on is No-Bid. You may also inquire about Sold-Did Not Follow Through properties/minerals.
2. Please make your check payable to the Sheriff of the County that you are bidding in. You will have to contact the State or County to get the amount due.
3. Send in a letter stating which certification number you would like to bid on along with your check. Please enclose your address and phone number for further correspondence. Send your bid to the Deputy Commissioner Office for processing.
4. Once your bid has been received the Auditor will approve or disapprove your sale.
5. If your sale is approved you will receive a letter detailing further instructions. If it is denied, you will receive your check back with a disapproval letter.
6. Please take a look at the following section for further instructions: Frequently Asked Questions after the Land Sale.

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Wisconsin

Notes:

Over-the-Counter Tax Deed Sales: County-owned properties may be available for purchase at the appraised or market value.

In Milwaukee County, call (414) 278-4905. Milwaukee County handles the suburbs and any tax foreclosed properties are put on a list and sold at fair market value. The County actually lists the property through the MLS and acts as its own broker.

For the City of Milwaukee (www.milwaukee.gov), delinquent real estate tax Accounts are sorted by tax account number by levy year. This allows multiple, delinquent levy year tax accounts for a single parcel to be listed contiguously. Only the delinquent tax principal amounts are shown. The full payment amount due on a delinquent real estate tax account will always include accrued tax interest and penalty charges, but may also include accrued judgment interest where a judgment has been taken. If a tax account has an enforcement status of 5K or 6K, the full payment due amount can be ascertained by contacting the City of Milwaukee authorized collection agent, the Kohn Law Firm, at 414-276-0435. In all other cases, you may contact the Customer Services Unit at 414-286-2240 for the full payment amount due.

The delinquent tax list is presented on the Tax Sale Cdrom or <http://isdweb1.ci.mil.wi.us/treasurer/DELQREWEB.XLS>.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Data Indices

The class code index is as follows:

- | | |
|-------------------------------|--|
| 1 = Residential | 5 = Condominium |
| 2 = Mercantile | 7 = Mercantile Apartment (four or more units) |
| 3 = Manufacturing | 9 = Exempt |
| 4 = Special Mercantile | |

An "O" indicates an owner occupied parcel.

Uncollectible Accounts

2U Uncollectible Accounts

Accounts Eligible for Enforcement Action

4K Identified for Transfer to the Collection Agent

4P Identified for Inpersonam Action by the City

4R Identified for Inrem Action by the City

Enforcement Action Initiated on Accounts

5K Turned Over to the Collection Agent

5P Inpersonam Action Initiated by the City

5R Inrem Foreclosure Action Initiated by the City

Stipulation / Judgment Taken on Accounts

6J Inrem Foreclosure Judgment Taken by the City

6K Judgment Taken by the Collection Agent

6P Inpersonam Judgment Taken by the City

6U Judgment Taken by the Collection Agent-Account Closed by Collection Agent and

Returned to the City

Accounts in Bankruptcy

7E Account in Bankruptcy - Chapter 11

7J Account in Bankruptcy - With Judgment Taken

7K Account in Bankruptcy - At Collection Agent

7N Account in Bankruptcy - Chapter 7

7T Account in Bankruptcy - Chapter 13

7Z Account in Bankruptcy - Chapter 128

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

Enforcement Action Pending on Accounts

5Z Pending - Remission of Taxes
8B Pending - De minimus Balance (Tax principal balance less than \$10)
8E Pending - City Employee Payroll Deduction Payment Plan
8S Pending - Small Balance (Tax principal balance greater than \$10 but less than \$250)

Government Accounts

9C Milwaukee County Parcel Owner
9D City of Milwaukee Parcel Owner
9F United States Parcel Owner
9S State of Wisconsin Parcel Owner

Wisconsin unclaimed property search:

<http://www.ost.state.wi.us/home/UCPWeb/ucpsearch.aspx>

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Wyoming	Notes:
<p>Over-the-Counter Tax Lien Sales: Over-the-counter tax liens may be purchased through the mail or in person, but typically very few, if any, liens are left over.</p> <p>Contact the county treasurer of the county you are interested in.</p> <p>Albany County (Laramie) (307) 721-2502</p> <p>Buffalo County (Johnson) (307) 684-7302</p> <p>Hot Springs County (Thermopolis) (307) 864-3616</p> <p>Lander County (Fremont) (307) 332-1105</p> <p>Converse County Treasurer's Office 107 North 5th Street, Suite 129 Douglas, WY 82633 Douglas Area: (307) 358-3120 Glenrock Area: (307) 436-8650 Glenrock Office: (307) 259-5888</p> <p>Pinedale County (Sublette) (307) 367-4373</p> <p>Sheridan County (Sheridan) (307) 674-6522</p> <p>Sundance County (Crook) (307) 283-1244</p> <p>Teton County (Jackson) (307) 733-4770</p>	

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Online Tax Sale Investing

Like most every form of business, the Internet has created a wealth of information readily available. It has allowed counties to promote their tax sales and even publish their tax sale lists. Some States and local governments have embraced the Internet as a friend and partner in their attempts to properly run local government – especially in terms of collecting tax revenue.

It is really only a matter of time now before all States, counties, municipalities and taxing jurisdictions find out the true power and cost savings of the Internet.

In some cases, this trend has proceeded with a fury. The ultimate culmination of using the Internet is online tax sales. As mentioned before, Florida and California now have gone online with many of their tax sales. The results are staggering:

1. They are selling more liens and deeds,
2. They have dramatically reduced costs, and
3. The paper trail has been reduced resulting in additional efficiencies.

This has not gone unnoticed by other states. Counties in Arizona, Idaho, Nevada and elsewhere are participating.

According to Escambia County, Florida Tax Collector, "there are people from all over the world bidding, thousands of people you never could have touched before."

Notes:

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Notes:

However, there have been some growing pains. Complaints have been filed by disgruntled investors who could not access web pages at the same time as others as well as other technological issues. And, in some ways the increased access has made it too easy for many more investors to attend sales.

One of the largest online companies specializing in Internet tax sale auctions is Bid4Assets (www.bid4assets.com). Bid4assets works directly with local governments hosting their tax sales and providing additional information to facilitate the process of purchasing online.

If you are interested in this type of investing, check out their site and see what sales they have coming up. Our only caution is to treat online tax sale investing exactly as you would offline tax sale investing. Do all of your normal due diligence, but when you are ready to invest, fire up your computer instead of driving to the local auction.

Final Thoughts on Over-the-Counter Investing

The Good – full interest rate, no travel, relatively easy, you can find some gems.

The Bad – not offered by all states or all liens/deeds are purchased at the sale so not many are left

The Ugly – there is a lot of junk on these lists so please be careful, do your research to find the gems.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Screening Over-The-Counter Tax Sale Lists

Learning to screen through tax sale lists is crucial because your time is precious. You must be able to weed through these huge lists and find the gems amidst a mountain of rubble. Although every list is unique and your goals will be different, some similarities exist.

The following example is taken from the Brazoria County struck-off list from 2005. Also, please note that you may decide to screen in a different order and that order will usually be dictated by the type of list and the information that is presented.

Step 1: Find the list -- http://www.pbfc.com/brazoria_county.htm or refer to the Texas folder in the CDrom included with your Tax Sale Course.

PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P.
Providing Property Tax Services*
for Cities, Schools, Counties and Special Districts throughout Texas since 1970

Home Tax Notice Tax Sales Re-Sales Links About Us Legislative Update
FAQ Disclaimer

Page 1 of 5 pages.

To go to another page of this property list, click on the page's link below:
Page: [1](#). [2](#). [3](#). [4](#). [5](#)

Account #	Physical Address	Area	Abstract	Legal Description	Acreage	Land Value	Imp Val
0001-0015-000	Off FM 1462	Alvin	A0001	Tract H,	3.500	\$10,780.00	
0011-0007-000	CR 775	Alvin	A0011	Blk A, Tracts 3-5 Undivided Interest		\$24,770.00	
0011-0007-230	314 Dehart Street	Alvin	A0011	Blk A Trt 3D,3E,3F,3G,5F,5G,5S,5T(called lts 13,14,15,16-blk 3 Lots3,8,9-Blk 5	2.020	\$8,080.00	\$5,510.00
0037-0178-000	CR 915 Off	Alvin	A0037	Tract 6A	3.000	\$13,200.00	
0121-0067-000	CR 168	Alvin	A0121	Block 4, tract 4A-4B	6.500	\$4,880.00	
0224-0008-110	CR 155	Alvin	A0224	Tract 30, 48 Und 9/40	4.500	\$13,500.00	
0228-0040-000	415 Barbee	Alvin	A0228	Tract 22D - 22C1	0.280	\$1,400.00	\$17,210
0307-0008-000	CR 144 Off	Alvin	A0307	Tract 6	0.580	\$2,320.00	
0368-1058-000	CR 98	Alvin	A0368	Tract 39 (Undivided 1/27 interest)	5.560	\$4,450.00	

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2: Copy and paste the page into a spreadsheet program if you can. This will allow you to manipulate and sort through the data more easily. As an alternative, simply print out the list or take the newspaper listing and mark out the sections instead of sorting and deleting.

Now, let's take a look at what is included. Brazoria provides an excellent list with plenty of information to do several different screens. First, note that several properties are pending sale. This means that another astute investor has presented an offer on the property. In most cases, you should probably screen these out (delete if you are using a hard copy).

Please note that you could place a call and find out the status of a particular pending property. It is possible that you could submit a higher bid that the taxing jurisdiction would prefer.

Account #	Address	Area	Abstract	Description	Acreage	Value	Imprv Value	Tax Suit #	Sale Date	Trust to	Amount Due	Status
0001-0015-0	Off FM 1462	Alvin	A0001	Tract H,	3.5	\$10,780.00		9075000	2/6/1996	Brazoria Cou	\$8,089.93	Pending
0011-0007-0	CR 775	Alvin	A0011	Blk A, Tracts		\$24,770.00		9275294		Brazoria Cou	\$31,690.18	Available
0011-0007-2	314 Dehart	Alvin	A0011	Blk A Trt 3D,	2.02	\$8,080.00	\$5,510.00	8975837	2/6/1996	Brazoria Cou	\$15,676.70	Available
0037-0178-0	CR 915 Off	Alvin	A0037	Tract 6A,	3	\$13,200.00		9475514	2/4/2003	Alvin ISD	\$12,134.70	Available
0121-0067-0	CR 168	Alvin	A0121	Block 4, tract	6.5	\$4,880.00		9575139	8/3/2004	Alvin ISD	\$9,909.78	Pending
0224-0008-1	CR 155	Alvin	A0224	Tract 30, 48	4.5	\$13,500.00		24045703	1/4/2005	Alvin ISD	\$10,320.28	Pending
0228-0040-0	415 Barbee	Alvin	A0228	Tract 22D - 2	0.28	\$1,400.00	\$17,210.00	16189701	10/5/2004	City of Alvin	\$9,853.98	Available
0307-0006-0	CR 144 Off	Alvin	A0307	Tract 6	0.58	\$2,320.00		1622301	7/1/2003	Alvin ISD	\$6,888.94	Pending
0366-1058-0	CR 98	Alvin	A0366	Tract 39 (Unv	5.56	\$4,450.00		8975058	8/1/1991	City of Alvin	\$7,143.03	Pending
0461-0005-0	Hwy 35 off	Alvin	A0461	Tract 14, 18,	19.59	\$19,490.00		9675653	12/4/2001	Alvin ISD	\$37,722.73	Available
0471-0035-0	CR 149 Hwy	Alvin	A0471	Lot 39C1	0.29	\$5,800.00		11642700	11/2/2004	City of Alvin	\$4,932.10	Pending
0477-0010-1	CR 190	Alvin	A0477	Dean Acres,	0.35	\$2,280.00		9075537	2/6/1996	Brazoria Cou	\$18,567.62	Available
0495-0024-0	CR 168	Alvin	A495	Blk 14, TR 24	9	\$27,000.00		9075543	8/25/1999	Brazoria Cou	\$21,207.61	Available
0552-0003-2	Amoco St CR	Alvin	A0552	Tract 3B2 (e	3.58	\$21,480.00	\$102,470.00	6359798	7/2/2002	Brazoria Cou	\$42,487.60	Available
0595-0010-1	Chigger Creek	Alvin	A0595	Tract 4C1 - 4	1.64	\$8,530.00		9075473	7/1/1997	City of Alvin	\$26,614.26	Available
0619-0014-0		Alvin	A0619	Tract 36A	4.75	\$19,000.00		8876089	8/1/1989	Brazoria Cou	\$18,553.77	Available
0619-0020-0		Alvin	A0619	Lot 35A	5	\$20,000.00		8875162	2/6/1996	Brazoria Cou	\$19,103.43	Available
0625-0015-0	CR 573 Off	Alvin	A0625	Tract 6A	4.46	\$8,030.00		8934799	8/6/2002	Alvin ISD	\$5,912.59	Available
0730-0001-1	Chigger Creek	Alvin	A0730	Tract 1A2	0.953	\$3,810.00		9075473	7/1/1997	City of Alvin	\$2,760.97	Pending
2020-0011-0	Flores Street	Alvin	A0462	Boyd, Block		\$4,090.00	\$14,790.00	9475310	10/3/2000	City of Alvin	\$9,932.15	Pending
3690-0084-0	W Lobitt St	Alvin		Eastons Bloc		\$6,250.00		8218799	12/2/2003	City of Alvin	\$4,473.52	Available
3690-0094-0	13 Talmadge	Alvin		Easton, Blk 1		\$1,260.00		1630797	5/28/1999	City of Alvin	\$3,608.35	Available
3690-0127-0	1311 W Bluff	Alvin		Easton, Bloc		\$6,250.00	\$4,190.00	25143	10/5/2004	Alvin ISD	\$5,211.16	Pending
3690-0188-0	1421 W Lobitt	Alvin		Easton, Bloc		\$7,810.00		2451797	11/2/2004	City of Alvin	\$3,611.98	Available
4125-0006-0	Rice	Alvin		Flecha Roja,		\$6,520.00		9075555	11/5/2002	Brazoria Cou	\$13,895.54	Pending
4930-0003-1	Greenhouse	Alvin	A0462	Highway Ac	0.37	\$2,590.00		2905797	9/2/1998	Brazoria Cou	\$4,881.72	Available
6102-0029-0	Choate Road	Alvin	A0462	Lot 30	2	\$7,000.00		9175671	10/3/2000	City of Alvin	\$13,186.15	Pending
6220-0013-0	Victoria	Alvin	A0302	Lindell Estate		\$720.00		8875567	12/4/2001	Alvin ISD	\$1,520.37	Pending
6220-0017-0	Victoria	Alvin	A0302	Lindell Estate		\$1,380.00		8875499	12/4/2001	Alvin ISD	\$951.47	Pending
6220-0145-0	Hudspeth	Alvin	A0302	Lindell Estate		\$1,610.00		17885701	2/3/2004	Brazoria Cou	\$2,204.50	Pending
6240-0244-0	Bijou Ave	Alvin	A0235	Lincoln Park,		\$500.00		8875505	6/2/1993	Alvin ISD	\$1,068.26	Pending
6436-0054-1	Eunice Lane	Alvin	A0100	Masterson, L	3.248	\$13,970.00		25189	3/1/2005	Steven Sob	\$5,644.83	Available

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2, Sort 1 – Sort for pending versus available properties and delete the pending properties. If you are looking through an upcoming tax sale list, be sure to check for redemptions so you don't waste time looking for properties that have already been redeemed. This is especially true for lists that are printed in the newspaper three to four weeks ahead of the tax sale auction.

Account #	Address	Area	Abstract	Description	Acreage	Value	Imprv Value	Tax Suit #	Heriff Sale	Trust to	Amount Du	Status
1570-0102-0	CR 595	Angleton	A0332	Bastrop Bay		\$2,500.00		90T5203	5/4/2004	Brazoria Cou	\$1,131.21	
0011-0007-0	CR 775	Alvin	A0011	Blk A, Tracts		\$24,770.00		92T5294		Brazoria Cou	\$31,690.18	Available
0011-0007-2	314 Dehart	Alvin	A0011	Blk A Trt 3D,	2.02	\$8,080.00	\$5,510.00	89T5837	2/6/1996	Brazoria Cou	\$15,676.70	Available
0037-0178-0	CR 915 Off	Alvin	A0037	Tract 6A	3	\$13,200.00		94T5514	2/4/2003	Alvin ISD	\$12,134.70	Available
0228-0040-0	415 Barbee	Alvin	A0228	Tract 22D - 2	0.28	\$1,400.00	\$17,210.00	16189T01	10/5/2004	City of Alvin	\$9,853.98	Available
0461-0005-0	Hwy 35 off	Alvin	A0461	Tract 14, 18,	19.59	\$19,490.00		96T5653	12/4/2001	Alvin ISD	\$37,722.73	Available
0477-0010-1	CR 190	Alvin	A0477	Dean Acres,	0.35	\$2,280.00		90T5537	2/6/1996	Brazoria Cou	\$18,567.62	Available
0495-0024-0	CR 168	Alvin	A0495	Blk 14, TR 24	9	\$27,000.00		90T5543	8/25/1999	Brazoria Cou	\$21,207.61	Available
0552-0003-2	Amoco St CR	Alvin	A0552	Tract 3B2 (e	3.58	\$21,480.00	\$102,470.00	6359T98	7/2/2002	Brazoria Cou	\$42,487.60	Available
0595-0010-1	Chigger Cred	Alvin	A0595	Tract 4C1 - 4	1.64	\$8,530.00		90T5473	7/1/1997	City of Alvin	\$26,614.26	Available
0619-0014-0		Alvin	A0619	Tract 36A	4.75	\$19,000.00		88T8089	8/1/1989	Brazoria Cou	\$18,553.77	Available
0619-0020-0		Alvin	A0619	Lot 35A	5	\$20,000.00		88T5162	2/6/1996	Brazoria Cou	\$19,103.43	Available
0625-0015-0	CR 573 Off	Alvin	A0625	Tract 6A	4.46	\$8,030.00		8934T99	8/6/2002	Alvin ISD	\$5,912.59	Available
3690-0084-0	W Lobitt St	Alvin	Alvin	Eastons Bloc		\$6,250.00		8218T99	12/2/2003	City of Alvin	\$4,473.52	Available
3690-0094-0	113 Talmadge	Alvin	Alvin	Easton, Blk 1		\$1,260.00		1630T97	5/28/1999	City of Alvin	\$3,608.35	Available
3690-0188-0	1421 W Lobitt	Alvin	Alvin	Easton, Bloc		\$7,810.00		2451T97	11/2/2004	City of Alvin	\$3,611.98	Available
4930-0003-1	Greenhouse	Alvin	A0462	Highway Acc	0.37	\$2,590.00		2905T97	9/2/1998	Brazoria Cou	\$4,881.72	Available
6436-0054-1	Eunice Lane	Alvin	A0100	Masterson, L	3.248	\$13,970.00		25189	3/1/2005	Steven Sobe	\$5,644.83	Available
7681-0134-0	Sea Breeze	Alvin	A0037	Snug Harbor		\$1,000.00		1979T102	8/3/2004	Brazoria Cou	\$2,452.92	Available
8301-0047-0	Susie Lane/	Alvin	A0100	Wildwood, lo	1.24	\$9,920.00		90T5053	6/1/1993	Brazoria Cou	\$6,828.79	Available
7260-0032-0	Teakwood	Alvin ISD	A0625	Ridgewood E		\$4,390.00		16751T01	12/2/2003	Alvin ISD	\$4,454.23	Available
7521-0068-0	Shady Oaks	Alvin ISD	A0037	Shady Oakd		\$4,290.00		5378T98	12/2/2003	City of Alvin	\$4,939.76	Available
0015-3012-9	MINERAL AC	Angleton	A0144	Leas 001530		\$10,640.00		17313T01	5/4/2004	Brazoria Cou	\$6,233.06	Available
0023-0062-0	Off CR 213	Angleton	A0023	U 1/2, Trct 4	2.53	\$1,520.00		94T5262	9/29/1995	Brazoria Cou	\$991.39	Available
0064-0034-1	CR 42	Angleton	A0064	Blk A, Tract	1.18	\$2,710.00		3396T98	5/17/2000	Angleton ISD	\$2,554.10	Available
0064-0034-1	CR 42	Angleton	A0064	Blk A, Tract	1.18	\$2,710.00		3396T98	5/17/2000	Angleton ISD	\$2,472.38	Available
0071-0005-0	CR 34 Off	Angleton	A0071	Tract 7	2.4	\$2,880.00		88T5731	8/1/1989	Angleton ISD	\$1,749.03	Available
0071-0030-0	CR 34 Off	Angleton	A0071	Part of Lot 7	1.69	\$2,030.00		92T5031	11/5/1996	Angleton ISD	\$3,341.88	Available
0071-0047-0	CR 34	Angleton	A0071	Lot 5B (Und	4.13	\$6,610.00		96T5731	7/2/2002	Angleton ISD	\$8,009.70	Available
0081-0051-2	CR 31 Off P	Angleton	A8182	UR SD TR 3	2.02	\$8,080.00		2300T03	12/7/2004	Brazoria Cou	\$4,943.31	Available
0081-0061-0	CR 32 Off	Angleton	A0081	Tract 15C2	0.5	\$2,800.00		84G1481	6/23/1986	Angleton ISD	\$2,219.78	Available
0104-0007-0	CR 32	Angleton	A0104	Tract 22 (Un	1.67	\$4,180.00		9310T99	7/2/2002	Brazoria Cou	\$2,883.63	Available

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2, Sort 2 – Now you must revisit your goals and decide what you are interested in. You can sort for area, improvements, value, acreage, etc. Let's assume for now that you are interested in properties with improvements.

Caution: Limiting your focus to only properties with improvements (i.e., houses) will also limit your success in tax sale investing. The reason is simple. It's all supply and demand. There is not an abundant supply of properties with improvements and the competition is greater.

Here is the list sorted for improvements.

Account #	Address	Area	Abstract	Description	Acreage	Value	Improvements Value	Tax Suit #	Sheriff Sale	Trust to	Amount Due	Status
0552-0003-2	Amoco St CR	Alvin	A0552	Tract 3B2 (e)	3.58	\$21,480.00	\$102,470.00	6359T98	7/2/2002	Brazoria Cou	\$42,487.60	Available
0125-0012-016310	1/2 CR	Angleton	A0125	Lot 23J1	0.541	\$2,160.00	\$33,450.00	94I5477	5/5/1998	Angleton ISD	\$23,807.32	Available
0228-0040-0415	Barbee	Alvin	A0228	Tract 22D - 2	0.28	\$1,400.00	\$17,210.00	16189T01	10/5/2004	City of Alvin	\$9,853.98	Available
0122-0055-0522	1/2 CR 3	Angleton	A0122	Tract 37A (P	2.37	\$11,850.00	\$6,380.00	6231T98	11/4/2003	Angleton ISD	\$11,633.96	Available
5322-0050-0713	W Miller	Angleton	Angleton	Jackson, Blo		\$2,080.00	\$6,360.00	88T5279	8/1/1995	City of Angle	\$8,240.62	Available
0011-0007-2314	Dehart S	Alvin	A0011	Blk A Trt 3D,	2.02	\$8,080.00	\$5,510.00	89T5837	2/6/1998	Brazoria Cou	\$15,676.70	Available
0134-0060-0311	W Phillip	Angleton	A0134	W 1/2 of Lot	0.23	\$1,560.00	\$4,500.00	94T5502	12/12/1995	Angleton ISD	\$5,768.90	Available
5321-0065-411	W Ash	Angleton	Angleton	Jackson, Blk		\$1,950.00	\$3,130.00	95T5354		Angleton ISD	\$8,094.06	Available
4620-0005-0815	W Ash	Angleton	Angleton	Hancock, Blk		\$2,160.00	\$2,810.00	90T5162	12/18/1995	Brazoria Cou	\$3,747.63	Available
0125-0123-0	CR 568 Off	Angleton	A0125	Tract 23D	2	\$8,000.00	\$1,060.00	19169T02	10/5/2004	Brazoria Cou	\$7,081.48	Available

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2, Sort 3 – Next, let's look at these properties and compare the total value (improved value plus land value) to the tax amount owed. To do this, I added a column called Total Value. The properties that have more tax liability than total value are highlighted. These properties are probably not worth your time, although you can offer the County less than the taxes owed. It is generally much more difficult to obtain a property this way and it will slow down the process dramatically. Some taxing jurisdictions won't even consider an offer below the taxes owed.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Account #	Address	Area	Abstract	Legal Des.	Acreage	Land Value	Imprv Value	Total Value	Tax Suit #	Sheriff Sale	Trust to	Amount Due	Status	
2	0552-0003-2	Amoco St CR	Alvin	A0552	Tract 3B2 (e	3.58	\$21,480.00	\$102,470.00	\$123,950.00	6359T98	7/2/2002	Brazoria Co	\$42,487.80	Available	
3	0125-0012-0	16310 1/2 CR	Angleton	A0125	Lot 23J1	0.541	\$2,160.00	\$33,450.00	\$35,610.00	94t5477	5/5/1998	Angleton IS	\$23,807.32	Available	
4	0228-0040-0	415 Barbee	Alvin	A0228	Tract 22D - 2	0.28	\$1,400.00	\$17,210.00	\$18,610.00	16189T01	10/5/2004	City of Alvin	\$9,853.98	Available	
5	0122-0055-0	522 1/2 CR 3	Angleton	A0122	Tract 37A (P	2.37	\$11,850.00	\$6,380.00	\$18,230.00	6231T98	11/4/2003	Angleton IS	\$11,633.96	Available	
6	5322-0050-0	713 W Miller	Angleton	Angleton	Jackson, Blo		\$2,080.00	\$6,360.00	\$8,440.00	88T5279	8/1/1995	City of Angk	\$8,240.62	Available	
7	0011-0007-2	314 Dehart S	Alvin	A0011	Blk A Tr 3D,	2.02	\$9,080.00	\$5,510.00	\$13,590.00	89T5837	2/6/1996	Brazoria Co	\$15,676.70	Available	
8	0134-0060-0	311 W Phillip	Angleton	A0134	W 1/2 of Lot	0.23	\$1,560.00	\$4,500.00	\$6,060.00	94T5502	12/12/1995	Angleton IS	\$5,768.90	Available	
9	5321-0065-0	411 W Ash	Angleton	Angleton	Jackson, Blk		\$1,950.00	\$3,130.00	\$5,080.00	95T5354		Angleton IS	\$8,094.06	Available	
10	4620-0005-0	815 W Ash	Angleton	Angleton	Hancock, Blk		\$2,160.00	\$2,810.00	\$4,970.00	90T5162	12/18/1995	Brazoria Co	\$3,747.63	Available	
11	0125-0123-0	CR 568 Off	Angleton	A0125	Tract 23D	2	\$8,000.00	\$1,060.00	\$9,060.00	19169T02	10/5/2004	Brazoria Co	\$7,081.48	Available	
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2 Sort 4 – Now, looking at the properties, I see a potential house that is valued at over \$100,000, which isn't bad for the Texas. However, I hope you notice what I've highlighted. It has been flagged for environmental issues. Also, look at the address and you can glean even more information. It is located on Amoco Street. Chances are this property is either a former station or it has been impacted in some way by a leaking underground storage tank. If you are interested in finding out more, visit either www.epa.gov/enviro or <http://www.tceq.state.tx.us>.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Account #	Address	Area	Abstract	Legal Des.	Acreage	Land Value	Imprv Value	Total Value	Tax Suit #	Sheriff Sale	Trust to	Amount Due	Status
2	0552-0003-2	Amoco St CR	Alvin	A0552	Tract 3B2 (enviromental issues)	3.58	\$21,480.00	\$102,470.00	\$123,950.00	6359198	7/2/2002	Brazoria Co	\$42,487.60	Available
3	0125-0012-0	16310 1/2 CR	Angleton	A0125	Lot 23J1	0.541	\$2,160.00	\$33,450.00	\$35,610.00	9415477	5/5/1998	Angleton ISD	\$23,807.32	Available
4	0228-0040-0	415 Barbee	Alvin	A0228	Tract 22D - 22C1	0.28	\$1,400.00	\$17,210.00	\$18,610.00	16189101	10/5/2004	City of Alvin	\$9,853.98	Available
5	0122-0055-0	522 1/2 CR 3	Angleton	A0122	Tract 37A (Part of)	2.37	\$11,850.00	\$6,380.00	\$18,230.00	6231198	11/4/2003	Angleton ISD	\$11,633.96	Available
6	5322-0050-0	713 W Miller	Angleton	Angleton	Jackson, Block 2, Lot 4		\$2,080.00	\$6,360.00	\$8,440.00	8815279	8/1/1995	City of Angl	\$8,240.62	Available
7	0011-0007-2	314 Dehart S	Alvin	A0011	Blk A Trt 3D, 3E, 3F, 3G, 5F, 5G, 5S	2.02	\$8,080.00	\$5,510.00	\$13,590.00	8915837	2/6/1996	Brazoria Co	\$15,676.70	Available
8	0134-0060-0	311 W Phillip	Angleton	A0134	W 1/2 of Lot 1A, Blk 6	0.23	\$1,560.00	\$4,500.00	\$6,060.00	9415502	12/12/1995	Angleton ISD	\$5,768.90	Available
9	5321-0065-0	411 W Ash	Angleton	Angleton	Jackson, Blk 3, Lot 31		\$1,950.00	\$3,130.00	\$5,080.00	9515354		Angleton ISD	\$8,094.06	Available
10	4620-0005-0	815 W Ash	Angleton	Angleton	Hancock, Blk 1, Lot 5		\$2,160.00	\$2,810.00	\$4,970.00	9015162	12/18/1995	Brazoria Co	\$3,747.63	Available
11	0125-0123-0	CR 568 Off	Angleton	A0125	Tract 23D	2	\$8,000.00	\$1,060.00	\$9,060.00	19169102	10/5/2004	Brazoria Co	\$7,081.48	Available

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 2, Sort 5 - That leaves about five properties to consider. To screen further, you may consider that only one property is in Alvin and the others are in Angleton. Two properties have 2 acres of land. Two of the properties have improvements valued at between \$1,000 to \$2,000, which could indicate they are only out building, sheds or something insignificant. Another screen I like to use is the difference between total value and the taxes owed – the greater the positive difference, the better value. Also, only one property has land valued at over \$10,000.

******One final screen that I often use as the initial screen in an over-the-counter list is the date it was offered at the tax sale. The youngest properties are often the best deals and the older offerings usually have a reason for not being selected by another investor. In our list, two of the properties are from the fall of 2004, which is about one year old as of writing this.

Therefore, sort 5 shows the list sorted for date.

Account #	Address	Area	Abstract	Legal Description	Acreage	Land Value	Imprv Value	Total Value	Tax Suit #	Sheriff Sale Date	Trust to	Amount Due
0228-0040-000	415 Barbee	Alvin	A0228	Tract 22D - 22C1	0.28	\$1,400.00	\$17,210.00	\$18,610.00	16189T01	10/5/2004	City of Alvin	\$9,853.98
0125-0123-000	CR 568 Off	Angleton	A0125	Tract 23D	2	\$8,000.00	\$1,060.00	\$9,060.00	19169T02	10/5/2004	Brazoria Cou	\$7,081.48
0122-0055-000	522 1/2 CR 36	Angleton	A0122	Tract 37A (Part of)	2.37	\$11,850.00	\$6,380.00	\$18,230.00	6231T98	11/4/2003	Angleton ISD	\$11,633.96
0125-0012-000	16310 1/2 CR 5	Angleton	A0125	Lot 23J1	0.541	\$2,160.00	\$33,450.00	\$35,610.00	94t5477	5/5/1998	Angleton ISD	\$23,807.32
4620-0005-000	815 VW Ash Stre	Angleton	Angleton	Hancock, Blk 1, Lot 5		\$2,160.00	\$2,810.00	\$4,970.00	90T5162	12/18/1995	Brazoria Cou	\$3,747.63

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

Step 3: Now, let's look up one of our properties by visiting the Brazoria County Assessor's office. In keeping with the tradition of over-the-counter properties, we will visit the Assessor's office online at: <http://www.brazoriacad.org> or <http://www.txcountydata.com>.

To access the property data, use the account number, address or owner's name. Using the account number of 0228-0040-000, the following information was obtained.
<http://www.txcountydata.com/datasheet.asp?County=020&PropertyID=R165081>

The screenshot shows a Microsoft Internet Explorer browser window displaying the txcountydata.com website. The address bar shows the URL: <http://www.txcountydata.com/datasheet.asp?County=020&PropertyID=R165081>. The website header includes the txcountydata.com logo and the tagline "Texas' Largest Online Property Records Database". The main content area displays property details for R165081, organized into several sections:

- Property Description:**

Owner Address	Property Situs Address	Legal Description
CITY OF ALVIN 216 W SEALY ST ALVIN, TX 77511-2397	415 BARBEE ALVIN, TX 77511	A0228 H T & B R R, TRACT 22D-22C1, ALVIN (CAUSE NO 16189*T01), ACRES 0.280
- Taxing Entities:** GBC - Brazoria County, RDB - Road & Bridge, SAL - Alvin ISD, CAL - City Of Alvin, JAL - Alvin Comm College, DR3 - Braz Co Cons&rec
- Exemptions:** EX3 - Property Owned By Municipalities
- Deed:** Book: 04, Page: 070643, Type: SD, 11/11/04
- Account Number:** 0228-0040-000
- Abstract/Subdivision:** A0228 - H T & B R R
- Neighborhood:** 474.AREA.O - Abst 474 Area (1984 And Older)

The left sidebar contains navigation links for R165081 (Datasheet, Assessment History, Land Information, Improvements, Improvement Sketch, Location Map), Brazoria (County Info, Account Search, Owner Search, Address Search, Property ID Search), Search (New County), and Assistance (FAQs). The bottom of the browser window shows the Windows taskbar with the Start button and several open applications, including Microsoft Outlook, Microsoft Word, Microsoft Excel, and the current browser window. The system clock shows 5:33 PM.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Rogue Investor Tax Sale Course

R165081 Datasheet - Microsoft Internet Explorer

File Edit View Favorites Tools Help defax

Back Search Web Favorites Media Mail My Yahoo! Games Personals Music Finance Sign In

Google Search PageRank 79 blocked ABC Check Look for Map AutoFill Options

msn Search Web Form Fill Blocked (0) Norton AntiVirus

Address <http://www.bxcountydata.com/datasheet.asp?County=020&PropertyID=R165081> Go

Type	Value
Total Land HS/NHS	\$2,940
Total Productivity Market	\$0
Total Improvement HS/NHS	\$16,920
Total Market Value	\$19,860

* This value information is preliminary and not certified. These values should not be used in the estimation of taxes as they are subject to change. Prior year certified value information can be obtained by selecting the "Assessments" option.

Main Area Building Attributes			
Cont Style	Foundation	Ext. Finish	Int. Finish
	4	R7	1,2
Roof Style	Flooring	Heat/AC	Plumbing
1	1,2	RH0,RC1	5,1FB
Fireplace	Builtins	Rooms	Bedrooms

start Inbox - Microsoft Out... lesson12 - Microsoft ... Microsoft Excel - Braz... R165081 Datasheet - ... 5:36 PM

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

First, the latest appraisal information shows the property worth \$19,860. The property value has increased from \$18,610 in 2004 to \$19,860 in 2005, which is a good sign.

Assessment History

Type	Current	2005	2004	2003	2002	2001
Improvement HS	\$16,920	\$16,920	\$17,210	\$19,150	\$19,410	\$16,670
Improvement NHS	\$0	\$0	\$0	\$0	\$0	\$0
Land HS	\$2,940	\$2,940	\$1,400	\$1,400	\$1,400	\$1,400
Land NHS	\$0	\$0	\$0	\$0	\$0	\$0
Ag Market	\$0	\$0	\$0	\$0	\$0	\$0
Ag Use	\$0	\$0	\$0	\$0	\$0	\$0
Timber Market	\$0	\$0	\$0	\$0	\$0	\$0
Timber Use	\$0	\$0	\$0	\$0	\$0	\$0
Appraised	\$19,860	\$19,860	\$18,610	\$20,550	\$20,810	\$18,070
Homestead	\$0	\$0	\$0	\$0	\$0	\$0
Homestead Limited Appraised	\$19,860	\$19,860	\$18,610	\$20,550	\$20,810	\$18,070
Exemptions		EX3	EX3	PRO		

NA = This data is currently unavailable.

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

R165081 Land Information - Microsoft Internet Explorer

File Edit View Favorites Tools Help defax

Back Forward Stop Home Search Favorites Media Print Mail My Yahoo! Games Personals Music Finance Sign In

Google Search Web Search New! PageRank 79 blocked ABC Check AutoLink AutoFill Options

msn Search Web Form Fill Blocked (0) Norton AntiVirus

Address http://www.bxcountydata.com/landinfo.asp?County=020&PropertyID=R165081 Go

txcountydata.com
Texas' Largest Online Property Records Database

R165081

- Datasheet
- Assessment History
- Land Information**
- Improvements
- Improvement Sketch
- Location Map

Brazoria

- County Info
- Account Search
- Owner Search
- Address Search
- Property ID Search

Search

- New County

Assistance

- FAQs

Land Information

ID	Type	Homesite	Size	Market Value
L1	A1 - Front Acreage	Yes	0.28 acres	\$2,940

POWERED BY THE SOFTWARE GROUP Copyright © 2005 The Software Group. All rights reserved. For technical problems with this Web site, please

Done

start Inbox - Microsoft Out... lesson12 - Microsoft ... Microsoft Excel - Braz... R165081 Land Inform... 5:44 PM

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

R165081 Improvement History - Microsoft Internet Explorer

File Edit View Favorites Tools Help defax

Back Forward Stop Home Search Favorites Media Mail My Yahoo! Games Personals Music Finance Sign In

Google Search Web PageRank 79 blocked ABC Check AutoLink AutoFill Options

msn Search Web Form Fill Blocked (0) Norton AntiVirus

Address http://www.bxcountydata.com/improvements.asp?County=0208&PropertyID=R165081 Go

R165081

- Datasheet
- Assessment History
- Land Information
- **Improvements**
- Improvement Sketch
- Location Map

Brazoria

- County Info
- Account Search
- Owner Search
- Address Search
- Property ID Search

Search

- New County

Assistance

- FAQs
- Links
- Forms

Improvement History

ID	Type	Class	Area	Year Built Act-Eff	Value
1	R - Residential	State Category: X3			
1.1	MA - Main Area	3 - 78%	720	1958 - 1958	\$16,320
1.2	OFP - Open Porch	3 - 78%	90	1958 - 1958	\$360
1.3	OFP - Open Porch	3 - 78%	24	1958 - 1958	\$100
					\$16,780
2	1 - Misc. Improvement	State Category: X3			
2.1	RC2 - Canopy	4 - 100%	264	1958 - 1958	\$140
					\$140

Done Internet

start Inbox - Microsoft Out... lesson12 - Microsoft ... Microsoft Excel - Braz... R165081 Improveme...

5:45 PM

Investing in Tax Liens and Tax Deeds Through the Mail and Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC

Rogue Investor Tax Sale Course

Your Assignment

Your assignment is to select a tax sale list from our Superlist (hint focus on Arizona), do as much screening as possible and come up with 5 to 7 potential liens or deeds.

Fill out the paperwork to become a registered bidder and submit your bids.

If you have a friend or spouse, try working in a group.

One last thought...have fun!

Investing in Tax Liens and Tax Deeds Through the Mail and
Online

Copyright © 2005/2006 Mind Like Water, Inc and Rogue Investor, LLC