

OVER-THE-COUNTER SUPERLIST

(November 2015 update)

NOTE: We try our best to ensure all links are up-to-date and working. However, web page URLs can change overnight. Please feel free to email us at info@roqueinvestor.com if a link is not working and you want help finding the information.

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

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

A listing by county of tax delinquent properties currently in the State's inventory.

American Tax Funding Service – tax lien certificate assignments

<http://www.atfs.com>

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

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

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

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

Cochise County = <https://www.cochise.az.gov/treasurer/home> (check this web page after the county's February 18, 2015 tax sale for a list of available certificates of purchase)

Coconino County = <http://www.coconino.az.gov/index.aspx?NID=376> (scroll down to header "Tax Liens Available for Purchase")

Gila County = http://www.gilacountyaz.gov/government/treasurer/tax_lein_sale.php (check this web page after the county's February 2015 tax sale for a list of available certificates of purchase)

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

Greenlee County = <http://co.greenlee.az.us/treasurer/liensale.aspx> (check this web page after the county's February 2015 tax sale for a list of available certificates of purchase)

La Paz County = <http://www.co.la-paz.az.us/Treasurer.html> (check this web page after the county's February 23, 2015 tax sale for a list of available certificates of purchase)

Maricopa County = <https://www.bidmaricopa.com> (check this web page after the county's February 10, 2015 tax sale for a list of available certificates of purchase)

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

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

Pima County = <http://www.to.co.pima.az.us/tax-information/tax-lien-information> (check this web page after the county's February 26, 2015 tax sale for a list of available certificates of purchase)

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

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

Yavapai County = <https://yavapai.arizonataxsale.com> (click on "Purchase County-Held Certificates" if available in the blue area on the right-hand side of the web page)

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

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

Arizona County Clerk of the Board of Supervisors and/or Treasurer – tax dedeed land sale (parcels dedeed to state)

Gila County = http://www.gilacountyaz.gov/government/board_of_supervisors/property_valuation_page.php

Greenlee County = <http://co.greenlee.az.us/bos/taxdeeds.aspx> and <http://co.greenlee.az.us/bos/taxdeedsresolution.aspx> (see item # 5 and following) and <http://co.greenlee.az.us/bos/taxdeedsfaq.aspx> (see question "What happens to the parcels that are not sold at the Tax Sale Auction?")

Maricopa County = http://www.maricopa.gov/Clk_board/TaxDeededLandSale.aspx

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

Yavapai County = <http://www.yavapai.us/bos/supervisors-property-tax-sales>

Arkansas Commissioner of State Lands – post auction sales lists by county

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

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

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

Colorado County Treasurers - county-held tax lien certificates

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

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

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

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

Costilla County, Colorado = <http://www.colorado.gov/cs/Satellite/CNTY-Costilla/CBON/1251595035177> (see links for county held liens)

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

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

Jefferson County = http://jeffco.us/treasurer/treasurer_T68_R13.htm

Larimer County = <http://www.larimer.org/treasurer> (click on "County Held Liens" under "Online Information" header) and http://www.larimer.org/treasurer/tre_web_county_held.pdf

Morgan County = http://mctre.org/tax_sale/County%20Held%20Certificates.pdf

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

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

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

Note: there are currently no county-held certificates available for purchase for any of the counties linked on this website.

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

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

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

Columbia County = <http://www.columbiataxcollector.com/PropertyTaxes/TaxDeedTaxCertificateInfo.aspx> (see header "County Held Tax Certificates") and <https://columbiafl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

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

Duval County = <http://www.coj.net/departments/tax-collector/property-taxes/tax-sale-guidelines-and-procedures.aspx> (see paragraph "County-Held Certificates Available for Purchase") and <https://duvalfl.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

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

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

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

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

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

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

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

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

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

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

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

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

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

Sarasota County = http://www.sarasotataxcollector.com/propertytax_pages/PT_TaxSale.htm (see "Unsold Certificates" paragraph at bottom); and <https://sarasotaf1.realtaxlien.com> (click on the link "Purchase County Held Certificates" if available in blue area to right).

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

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

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

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

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

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

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

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

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

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

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

Citrus County = <http://www.clerk.citrus.fl.us/nws/home.jsp?section=8&item=88> (see link "List of Lands" in right-hand column under header "Related Links"); and <http://www.clerk.citrus.fl.us/list-of-lands.php> and <http://www.clerk.citrus.fl.us/cms/uploads/records/PURCHASING%20PROPERTY%20FROM%20THE%20LIST%20OF%20LANDS.pdf>

Escambia County = http://www.escambiaclerk.com/clerk/coc_online_public_records.aspx (see link "County Lands Available" under header "Tax Deed Sales Records"); and <http://public.escambiaclerk.com/taxsale/landsavailable.asp>

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

Glades County = http://www.gladesclerk.com/tax_deeds.html

Hendry County = http://www.hendryclerk.org/clerk/tax_deeds.php (see link at top "Lands Available for Taxes; and text at bottom of page – "If No One Bids On Property, What Happens?") and http://www.hendryclerk.org/document/index.php#revize_document_center_rz43 (see link "Lands available for Taxes")

Hillsborough County = http://www.hillscclerk.com/publicweb/lo_sales_new.aspx?ekfxmen_noscript=1&ekfxmen_sel=e5a1dcbef_54_58

Lake County = http://www.lakecountyclerk.org/record_searches/tax_deeds/tribute_web/?target=blank (see link "Lands Available" in left-hand column under header "Search Options")

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

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

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

Miami-Dade County = http://www.miami-dadeclerk.com/property_tax_deed.asp (see second bulleted item under paragraph "Information")

Orange County =

http://www.occompt.com/index.php?option=com_content&view=article&id=153&Itemid=141

Palm Beach County = <http://www.mypalmbeachclerk.com/taxdeedsales.aspx> (see "Request for Lands Available Information" under the "Forms" header)

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

Pinellas County =

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

Putnam County = https://www.putnam-fl.com/taxdeeds/public/public_LAFT.php

Seminole County = <http://www.seminoleclerk.org/PublicNotices/lavail.pdf>

Sumter County = <http://www.sumterclerk.com/index.cfm/tax-deed-lands-available-for-taxes>

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

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

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

Iowa – over the counter tax liens

Weld County =

<http://www.co.weld.co.us/Departments/Treasurer/TaxLienInformation/index.html> (see header "Over the Counter Tax Liens" in right-hand column and <http://www.co.weld.co.us/assets/53dD1b47D8b3962Bc68c.pdf>)

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

City of Baltimore = https://www.bidbaltimore.com/main?unique_id=U-O6NAoJEwEAAG2wD4M&use_this=view_faqs (see question 29 of the FAQs)

National Tax Lien Association – requests for proposal to purchase liens

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

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

Oregon County Facilities – tax foreclosed properties

Washington County = http://www.co.washington.or.us/Support_Services/Facilities/tax-foreclosures.cfm

Pennsylvania County Tax Claim Bureaus - repository sales

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

Adams County =

<http://www.adamscounty.us/Dept/TaxServices/TaxClaim/Pages/Repository-List.aspx>

Berks County =

<http://www.co.berks.pa.us/Dept/TaxClaim/Pages/TaxSaleInformation.aspx>

Blair County = http://www.blaircountytaxbureau.com/repository_list.htm

Bucks County

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

Chester County = <http://www.chesco.org/index.aspx?nid=162> (scroll down to bulleted item link "Chester County Repository List – Word")

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

Dauphin County = <http://www.dauphincounty.org/government/Property-and-Taxes/Tax-Claim-Bureau/Repository-Sale/Pages/Repository-Sale-List.aspx>

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

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

Fayette County = <http://www.co.fayette.pa.us/taxclaim/Pages/default.aspx> (scroll down to header "Repository Sale")

Indiana County = <http://www.countyofindiana.org/taxclaim> (see header "Repository Sale")

Lackawanna County = <http://www.lackawannacounty.org/index.php/departmentsagencies/assessment-and-taxes/tax-claim-bureau> (see links related to repository sales and properties under header "Resources and Links")

Lehigh County = <http://www.lehighcounty.org/Departments/FiscalTaxClaims/TaxSaleDates/TaxSaleNotice/RepositoryList/tabid/411/Default.aspx>

Luzerne County = http://www.luzernecounty.org/county/departments_agencies/tax_claim_bureau/luzerne-county-tax-sales

McKean County = http://www.mckeancountypa.org/Departments/Tax_Claim_Bureau/Tax-Sale-Information.aspx (scroll down to header "Repository Sales")

Monroe County = http://www.co.monroe.pa.us/planning_records/cwp/view.asp?a=1569&q=606336

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

Northumberland County = <http://www.northumberlandco.org/index.php/government-offices/tax-claims/repository-sale-list-2011>

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

Reading County = <http://www.readingpa.gov/content/repository-list-acquisition-property>

Susquehanna County = <http://susqco.com/county-government/tax-claim-bureau> (scroll down to header "Repository Sale" at bottom of page)

Tioga County = http://www.tiogacountypa.us/Departments/Tax_Claim/Pages/TaxClaim.aspx (scroll down and see links for "Repository of Unsold Properties List" - with and without pictures; and "Repository Bid Sheet")

Venango County = <http://www.co.venango.pa.us/index.php/about-taxclaim> (see link "Repository List" in left-hand column)

Warren County = <http://www.warrencountypa.net/news/news.php?ID=236>

Wayne County = <http://waynecountypa.gov/tax-claim> (scroll down to header "Repository Tax Sales")

Washington County Facilities Management or Engineering and Roads – tax title properties

Island County = <http://www.islandcounty.net/treasurer/taxTitleSales.htm>

Pierce County = <http://www.co.pierce.wa.us/index.aspx?NID=1005>

Spokane County =
<http://www.spokanecounty.org/engineer/surplusproperty/propertylist.aspx?ptype=28>

Wisconsin County Clerks – tax deeded land sales (over-the-counter or sealed bid sales)

Adams County =
<http://co.adams.wi.gov/Departments/CountyTreasurer/TaxDeededProperty/tabid/366/Default.aspx>

Brown County =
http://www.co.brown.wi.us/departments/page_f7befd7fb433/?department=3f26072d56ad&subdepartment=6a8f6b860c96

Dodge County = <http://www.co.dodge.wi.us/index.aspx?page=276>

Douglas County = <http://www.douglascountywi.org/index.aspx?nid=153>

Eau Claire County = <http://www.co.eau-claire.wi.us/departments/departments-a-k/county-clerk/tax-deed/tax-deed-sale-information>

Marathon County =
<http://www.co.marathon.wi.us/Departments/CountyClerk/TaxDeedProperty.aspx>

Rusk County = <http://www.ruskcounty.org/departments/county-clerk/tax-deed-land-sales>

Sauk County = <https://www.co.sauk.wi.us/treasurerpage/tax-deed-property-prior-years>

St. Croix County = <http://www.co.saint-croix.wi.us/index.asp?SEC={BAA3F999-91C3-46D2-8C22-B1606FF64844}&DE={FC9850A6-2B0B-4D8A-8459-D2FD2C6255A1}>

Waukesha County =
http://www.waukeshacounty.gov/uploadedFiles/Media/PDF/Elected_Officials/Treasurer/Property_for_Sale.pdf

Wood County = <http://www.co.wood.wi.us/Departments/Treasurer/TaxDeed.aspx>

Tower Capital Management - tax lien certificate assignments

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

Tax liens are available for sale by assignment for the jurisdictions Florida and New Jersey.