

**MADERA COUNTY TREASURER-TAX COLLECTOR**  
**200 W. 4<sup>th</sup> Street**  
**Madera, CA 93637**

**QUESTIONS AND ANSWERS**

**MOST FREQUENTLY ASKED QUESTIONS REGARDING A PUBLIC AUCTION OF  
TAX-DEFAULTED REAL PROPERTIES**

1. What is the date, time, and location of your tax sales?
  - Our next tax sale will be an on-line (Internet) auction through Bid4Assets at [www.Bid4Assets.com](http://www.Bid4Assets.com) , beginning at 8:00am PST on Saturday, May 11, 2024 and ending at 5:00pm PST on Tuesday, May 14, 2024.
2. When and where are your tax sales advertised?
  - State law dictates that notice of a tax sale must be published three times in successive seven-day intervals before the tax sale date, in a newspaper published in and of general circulation within the county. We usually use the “Madera Tribune”.
3. How and when do I register for the tax sale?
  - You will need to make a \$2,500.00 deposit through [www.Bid4Assets.com](http://www.Bid4Assets.com) , via certified check, money order, credit card or wire transfer, on or before May 7, 2024. If you are the successful bidder the \$2,500.00 deposit will go towards the purchase price. If you are the successful bidder and **do not** finalize the sale, the \$2,500.00 deposit will be **forfeited**. If you are not a successful bidder, the \$2,500.00 deposit will be returned.
4. What type of payment is required to purchase a property?
  - Payment for property purchased at a tax sale must be made at the conclusion of the sale. Cashier’s check, certified check, or money order. An additional Documentary Transfer Tax of \$.55 per \$500.00 will be added to the sales price.

**PAYMENT IN FULL IS REQUIRED AT THE CONCLUSION OF THE SALE.**

- **If any part of a bid that was accepted by Bid4Assets is not paid when due, according to Revenue and Taxation Code 3456 the tax collector shall file a claim against the bidder for the actual cost of the sale. The tax collector shall notify the bidder by certified mail that his or her bid has been voided for failing to consummate the purchase. The notice will include the amount of the county's claim and that the \$2,500.00 deposit is therefore forfeited.**

**If the bidder does not pay the claim within 30 days after the notice is sent, both of the following legal actions will apply:**

**(1) The county may utilize any means authorized by law to collect the claim, including, but not limited to, transferring the amount of the claim to the unsecured roll, and**

**(2) The tax collector may prohibit the bidder from bidding on all future sales for not less than five years.**

5. What type of bidding process will be used?
  - The sale will be by open bid, available on-line @ [www.Bid4Assets.com](http://www.Bid4Assets.com)
6. Does the County offer a financing program?
  - **NO**
7. What type of ownership document is issued at the time of the sale?
  - Successful bidders will be asked to complete a deed information form showing how they want the title to the property to be held (vesting). **The Deed Information form will be provided to the winning bidders and must be completed within 48 hours following the close of the auction.** The county Recorder will mail the original deed to the purchaser after recording, usually within four to six weeks. This deed conveys all right, title and interest to the property in accordance with the provisions of Revenue and Taxation Code section 3712.
8. How soon can I take possession of a property after my purchase at the tax sale?
  - You should consult an attorney. Generally, the successful bidder may take possession of a property after the tax deed to purchase has been recorded.
9. What happens to properties that do not sell at the auction, can they be purchased directly from the county?
  - No. Properties not sold at the tax sale may be reoffered again at a future tax sale or reoffered within 90 days after tax sale closing date.
10. Can I obtain a property available at the tax sale by paying the delinquent taxes thereon prior to the tax sale date?
  - No. Legal title to a tax-defaulted property subject to the Tax Collector's power to sell can be obtained only by becoming the successful bidder at the county tax sale. Paying taxes on such property will only cause redemption to the assessed owner.
11. How do I find or see a property I'd like to bid on at the tax sale?
  - While we try to give all possible assistance in helping prospective purchasers to pinpoint a property location, vacant land (which accounts for most property offered at our tax

sale) usually has no address. Its approximate geographic location can be determined through the use of the County Assessor's plat maps and perhaps, a map book. Exact boundary lines of a property can be determined only by a survey of the property initiated at the purchaser's expense. We strongly recommend that you look at a property before purchasing it.

12. Do liens or encumbrances on a tax-defaulted property transfer to the new owner after purchase of the property at tax sale?

- **Section 3712 of the California Revenue and Taxation Code states: "The deed conveys title to purchaser free of all encumbrances of any kind existing before the sale, except:**
  - **Any lien for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of the sale.**
  - **The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under the chapter.**
  - Liens for special assessments levied upon the property conveyed which were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency which collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
  - **Easements constituting servitude upon or burdens to the property water rights, the record title to which is held separately from the title to the property and restrictions of record.**
  - Unaccepted, recorded, irrevocable offers of dedication of the property to the public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
  - Unpaid assessments under the Improvement Bond Act of 1915 (Division 10-commencing with Section 8500-of the Streets and Highways being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.
  - Any Federal Internal Revenue Service Liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
  - Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.

**NOTE: A title search initiated at the prospective purchaser's expense should reveal any liens or encumbrances on a property in the tax sale.**

13. When does the right to redeem a tax-defaulted property subject to the power to sell cease?
- The right to redeem a tax-defaulted parcel subject to the power to sell ceases at the close of business on the last business day prior to the sale.
14. How can I determine what use I can make of a tax sale property before I purchase it?
- Consult the planning/zoning department of any city or county in which a property lies. Examine the county recorder's records for any recorded easements on the property. Consult an attorney at law for a full determination of the property's use. You may also order a title search report from a local title insurance company.
15. May any part of a tax sale be contested after the sale has been finalized?
- Section 3725 of the PROPERTY TAX LAW GUIDE is quoted: "Contesting validity – a proceeding based on alleged invalidity or irregularity of any proceedings instituted under this chapter can only be commenced **within one year** after the date of execution of the tax collector's deed." In other words, a litigation could be commenced within one year of the date of the recording of the "tax deed to purchaser" if some "invalidity or irregularity" was discovered in the sale proceedings.
16. How can I obtain a list of the properties to be offered for auction?
- In order to receive a list of available properties you must send \$2.00 with a legal size self-addressed stamped envelope to the address above. Lists become available approximately 30 days prior to the sale each year. You must follow this procedure each year, as we do not have a continuous mailing list. You can also view parcels for sale online, beginning April 12, 2024, on the Bid4Assets store front at [www.Bid4Assets.com](http://www.Bid4Assets.com).
17. How is the minimum price on a property offered at a tax sale determined?
- State law dictates that the minimum price offered at a public tax sale shall be no less than the total amount necessary to redeem it, plus costs. The minimum bid on a parcel can be set at a greater amount to assure collection of the amount of delinquent taxes, penalties and costs thereon.

**If you have any further questions, please feel free to call the Treasurer-Tax Collector's office at (559) 675-7713.**