



**RESOLUTION NO. 15-05-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GILA, ARIZONA, ESTABLISHING PROCEDURES FOR THE SALE OF LAND HELD BY THE STATE UNDER TAX DEED AND REPEALING RESOLUTION NO. 03-06-07.**

**WHEREAS**, Arizona Revised Statutes §§ 42-18301 through 18304 outline the requirements for the sale of land that is held by the state under tax deed; and,

**WHEREAS**, in accordance with statutory requirements, on or before the first Monday in November of each year, the Gila County Clerk of the Board of Supervisors (Clerk) on behalf of the Gila County Board of Supervisors prepares a list of the real property in Gila County that is held by the state under tax deed; and,

**WHEREAS**, the Clerk advertises the real property for sale at a public sale for a length of time as prescribed by statute, and the list of real property and notice of sale is posted on the County website; and,

**WHEREAS**, after advertisement, the Board of Supervisors conducts the public sale by live auction, typically in December of each year; and,

**WHEREAS**, the Board of Supervisors may sell the real property in the County held by the state by tax deed to the highest bidder for cash except as provided in subsections (E) and (F) of Arizona Revised Statute §42-18303; and,

**WHEREAS**, all properties held by the Board of Supervisors for sale, as agent for the State of Arizona, may be sold for no less than 100% of the back taxes plus Treasurer's and Clerk's fees, which is included in the "total lien amount;" and,

**WHEREAS**, the Board of Supervisors may waive the requirement to sell the property for no less than the total lien amount if a condition warrants selling a parcel at a lesser price; and,

**WHEREAS**, real property that is owned by the state under tax deed is sold "as-is" without any warranties or guarantees as to property conditions such as usability, marketability, investment value, condition of title, boundaries, claims or liens, etc.; and,

**WHEREAS**, all sales of real property that is owned by the state under tax deed are final and no refunds will be given; and,

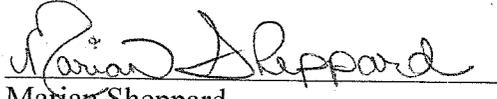
**WHEREAS**, a process has been established by the Board of Supervisors to sell real property in the County that is held by the state under tax deed, which is available in the Clerk's office and posted on the Gila County website; and,

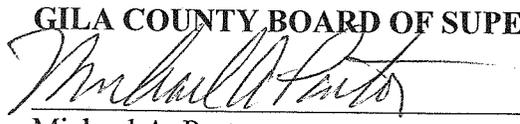
**WHEREAS**, the Board of Supervisors authorizes the Clerk to sell any real property in the County that is held by the state under tax deed for the total lien amount with the understanding that all such sales are deemed approved by the Board;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of Gila County, Arizona, hereby establishes procedures for the sale of land that is owned by the state under tax deed and repeals Resolution No. 03-06-07.

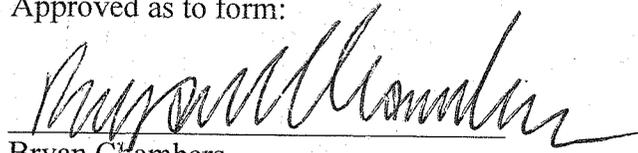
**PASSED AND ADOPTED** this 26<sup>th</sup> day of May 2015, at Globe, Gila County, Arizona.

Attest:

  
Marian Sheppard  
Clerk of the Board

**GILA COUNTY BOARD OF SUPERVISORS**  
  
Michael A. Pastor  
Chairman

Approved as to form:

  
Bryan Chambers  
Deputy County Attorney/Civil Bureau Chief

**GILA COUNTY BOARD OF SUPERVISORS  
PROCEDURES  
FOR THE SALE OF LAND THAT IS HELD BY THE STATE  
UNDER TAX DEED  
(5/5/15)**

**BEFORE THE ANNUAL PROPERTY TAX SALE/AUCTION –**

Public Notice/Advertisement:

The Clerk of the Board (Clerk) prepares a public notice of the Board of Supervisors' annual property tax sale/auction on or before the first Monday in November of each year. The public notice contains a list of properties that the County Treasurer deeded to the State of Arizona c/o Gila County Board of Supervisors for the current year. The list contains the Assessor's parcel number; name of previous owner, if known; legal description; and lien amount.

The public notice is advertised in the official newspaper of Gila County at least once a week for at least two weeks, but not more than three weeks before the date of the sale per statutory requirement. The newspaper that prints the public notice must also post the public notice on the Internet on a website that posts the legal notices of ten or more Arizona newspapers. The public notice is posted in the glass case on the outside front entrance of the Gila County Courthouse, 1400 E. Ash Street, Globe, Arizona, and it is posted in the glass case on the outside of the County Complex located at 610 E. Highway 260, Payson, Arizona. The public notice is simultaneously posted on the Gila County website at [www.gilacountyaz.gov](http://www.gilacountyaz.gov) under the Board of Supervisors Office and it is called "Public Notice - Board of Supervisors' Annual Property Tax Sale/Auction of Land Held by the State under Tax Deed."

**Prospective purchasers are advised that: 1) BIDS WILL BE ACCEPTED FOR NO LESS THAN THE TOTAL LIEN AMOUNT; 2) ALL SALES ARE FINAL; 3) THE TITLE CONVEYED BY TREASURER'S DEED MAY OR MAY NOT BE MARKETABLE; 4) EXAMINE PROPERTY BEFORE BIDDING; 5) CHECK THE ASSESSOR'S MAP FOR THE LOCATION OF THE PARCEL; 6) SEEK ADVICE ON MARKETABILITY OF TITLE CONVEYED BY A TREASURER'S DEED; 7) NO WARRANTIES OR GUARANTEES AS TO THE SIZE OR CONDITION OF PROPERTY IS GIVEN; AND, 8) NO REFUNDS WILL BE MADE.**

**DAY OF THE ANNUAL PROPERTY TAX SALE/AUCTION –**

Bid Registration:

1. Bid registration will take place from 9:00 a.m. to 10:00 a.m. in the hallway of the Globe Courthouse and in the front entrance of the Payson County Complex.
2. Bidder or bidder's agent must fill out a Bidder Registration Form (Form #1) and obtain a bid number prior to the beginning of the auction.
3. The bidder or bidder's agent must be present at the auction in order to bid. Mail-in bids will not be accepted.
4. The auction will take place during a regular meeting of the Board of Supervisors. The meeting begins at 10:00 a.m.; however, there is no guarantee the property tax sale/auction will be the first agenda item.

5. Each property will be auctioned separately.
6. The Chairman will announce the parcel number and minimum acceptable bid for each parcel, which is the total lien amount, and ask for any bids.
7. Once the bidding stops, the Chairman will ask one more time for any higher bids. If no other bids are offered, the Chairman will announce the last bid offered and then ask the Board for a motion to accept that bid. Once the Board votes to accept the bid, the Chairman will proceed to the next parcel until all parcels have been announced and offered for sale.
8. Successful bidders shall be required to submit payment to the Clerk or Deputy Clerk **by no later 5:00 p.m. on the day after the sale**. The successful bidder will be required to fill out a Bid Information Form (Form #2) at the time the payment is made. Payment for the property must be made by cash, cashier's check or money order payable to the Gila County Treasurer. A separate \$15 fee is also required to record to quit claim deed, which can be paid in cash or by personal check.
9. The Clerk or Deputy Clerk will issue a receipt. Note - This is the only proof of purchase prior to receiving the original, recorded quit claim deed.
10. After the payment has been deposited with the Treasurer, the quit claim will be recorded and later mailed to the successful bidder.

#### **AFTER THE PROPERTY TAX SALE/AUCTION -**

##### Properties Not Sold at the Property Tax Sale/Auction:

Properties that were not sold at the Property Tax Sale/Auction will be added to a list of available properties for sale entitled "State Tax-Deeded Properties for Sale" and will be offered on a year-round basis. The list is located on the Gila County website under the Clerk of the Board's Department. The Board of Supervisors has authorized the Clerk to sell these properties over the counter for the total lien amount per Gila County Resolution No. 15-05-05. The following procedures apply:

- Submitting a Bid for the Total Lien Amount Owed on the Subject Property -
  1. Submit a completed Bid Information Form (Form #2) to the Clerk or Deputy Clerk. Payment of the total lien amount for the property is due immediately in the form of cash, cashier's check or money order made payable to the Gila County Treasurer. A separate \$15 fee is required to record the quit claim deed, which can be paid in cash or by personal check.
  2. The Clerk or Deputy Clerk will issue a receipt. Note - This is the only proof of purchase prior to receiving the original, recorded quit claim deed.
  3. The Clerk will submit a Consent Agenda item on an upcoming meeting agenda of the Board of Supervisors to acknowledge the sale of property by the Clerk and to request the Chairman's signature on the quit claim deed.
  4. After the Board meeting, the quit claim deed will be recorded and mailed to the purchaser within 3-4 weeks.
- Submitting a Bid for *Less* than the Total Lien Amount Owed on the Subject Property -
  1. Gila County Resolution No. 15-05-05 states, "Whereas, the Board of Supervisors may waive the requirement to sell the property for no less than the total lien amount if a condition warrants selling a parcel at a lesser price."

2. The Board of Supervisors may consider selling a property for less than the total lien amount in certain circumstances; one of which is that consideration will be given to an owner of land which adjoins the subject property.
3. An adjoining land owner may submit a bid for less than the total lien amount if proof of adjoining ownership is provided (example -Treasurer's tax bill) at the time the Bid Information Form (Form #3) is submitted to the Clerk or Deputy Clerk. In that event, the bidder will also be required to complete and submit a Sealed Bid Form (Form #4).
4. The Clerk will present the information at an upcoming regular meeting of the Board of Supervisors at which time the sealed envelope containing the Sealed Bid Form will be opened and read aloud for the Board to accept or not accept the bid.
5. If the bid is accepted, the purchaser shall be required to submit payment to the Clerk or Deputy Clerk **by no later 5:00 p.m. on the day after the sale**. Payment for the property must be made by cash, cashier's check or money payable to the Gila County Treasurer. A separate \$15 fee is also required to record to quit claim deed.
6. After the payment has been deposited with the Treasurer, the quit claim will be recorded and later sent to the successful bidder.

GILA COUNTY BOARD OF SUPERVISORS  
SALE/AUCTION OF PROPERTIES HELD BY THE STATE UNDER TAX DEED  
(DATE)

**BIDDER REGISTRATION FORM**

**BIDDER #** \_\_\_\_\_

**PLEASE PRINT INFORMATION**

BIDDER'S NAME: \_\_\_\_\_

BIDDER'S ADDRESS: \_\_\_\_\_

BIDDER'S PHONE NUMBER: \_\_\_\_\_

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INFORMATION FOR QUIT CLAIM DEED:

\_\_\_\_ Please check here if you wish to take title as "Joint Tenants with Right of Survivorship"  
(i.e., John Doe and Mary Doe, as Joint Tenants with Right of Survivorship).

Name(s) to appear on deed:

\_\_\_\_\_

Deed will be mailed to this address: \_\_\_\_\_

\_\_\_\_\_

Deed holder's phone number: \_\_\_\_\_

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Acknowledgment

I, \_\_\_\_\_, acknowledge that if I am the successful  
bidder, payment is due to the Clerk of the Board by no later than  
5:00 p.m. on Wednesday, (date).

GILA COUNTY BOARD OF SUPERVISORS

**BIDDER INFORMATION FORM**

PURCHASE OF PROPERTY HELD BY THE STATE UNDER TAX DEED AT BOS AUCTION  
OR AFTER AUCTION FOR TOTAL LIEN AMOUNT

**PLEASE PRINT INFORMATION**

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

INFORMATION FOR QUIT CLAIM DEED:

\_\_\_\_ Please check here if you wish to take title as "Joint Tenants with Right of Survivorship" (i.e., John Doe and Mary Doe, as Joint Tenants with Right of Survivorship).

NAME (S) TO APPEAR ON QUIT CLAIM DEED:

\_\_\_\_\_

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To be filled out by Clerk or Deputy Clerk:

Year Parcel Deeded to the State: \_\_\_\_\_ Total Lien Amount: \_\_\_\_\_

Amount Paid: \_\_\_\_\_ Receipt Number: \_\_\_\_\_

Method of Payment: Cash \_\_\_\_\_ Cashier's Check \_\_\_\_\_ Money Order \_\_\_\_\_

Recorder's \$15 Fee: Cash \_\_\_\_\_ Personal Check \_\_\_\_\_

Date BOS Authorized Chairman's Signature on Quit Claim Deed: \_\_\_\_\_

Date Quit Claim Deed Delivered to the Recorder with \$15 fee: \_\_\_\_\_

Date Quit Claim Deed Mailed to Property Owner: \_\_\_\_\_

GILA COUNTY BOARD OF SUPERVISORS

**BIDDER INFORMATION FORM**

REQUEST TO PURCHASE PROPERTY HELD BY THE STATE UNDER TAX DEED  
FOR **LESS** THAN THE TOTAL LIEN AMOUNT

**PLEASE PRINT INFORMATION**

BID FOR TAX PARCEL NO. \_\_\_\_\_

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

PHONE NUMBER: \_\_\_\_\_

TAX PARCEL NUMBER AND ADDRESS OF LAND WHICH ADJOINS TAX-DEEDED PROPERTY:

\_\_\_\_\_

NAME OF OWNER OF LAND WHICH ADJOINS TAX-DEEDED PROPERTY:

\_\_\_\_\_

***BIDDER MUST FILL OUT SEALED BID FORM AND ENCLOSE IT IN A SEALED ENVELOPE***

INFORMATION FOR QUIT CLAIM DEED:

\_\_\_\_ Please check here if you wish to take title as "Joint Tenants with Right of Survivorship"  
(i.e., John Doe and Mary Doe, as Joint Tenants with Right of Survivorship).

NAME (S) TO APPEAR ON QUIT CLAIM DEED:

\_\_\_\_\_  
\*\*\*\*\*

To be filled out by Clerk or Deputy Clerk:

Year Deeded to the State: \_\_\_\_\_ Total Lien Amount: \_\_\_\_\_

BOS Meeting Date:

**BOS Action:** **Approved:** \_\_\_\_\_ **Sold for \$** \_\_\_\_\_

**Not Approved:** \_\_\_\_\_

Amount Paid: \_\_\_\_\_ Receipt Number: \_\_\_\_\_

Method of Payment: Cash Cashier's Check \_\_\_ Money Order \_\_\_

\_\_\_ Recorder's \$15 Fee: Cash Personal Check \_\_\_

Quit Claim Deed to Recorder: \_\_\_\_\_

GILA COUNTY BOARD OF SUPERVISORS

**SEALED BID FORM**

REQUEST TO PURCHASE PROPERTY HELD BY THE STATE UNDER TAX DEED  
FOR **LESS** THAN THE TOTAL LIEN AMOUNT

**PLEASE PRINT INFORMATION**

PROOF OF ADJOINING PROPERTY OWNERSHIP PROVIDED:

BID FOR TAX PARCEL NO. \_\_\_\_\_

NAME OF BIDDER: \_\_\_\_\_

BID AMOUNT: \_\_\_\_\_