ADAMS COUNTY TAX SERVICES DEPARTMENT
COURTHOUSE, ROOM 202
117 BALTIMORE STREET, GETTYSBURG, PA 17325
TELEPHONE: 717-337-9837 FAX: 717-337-5767

ADAMS COUNTY TAX CLAIM-BUREAU

REPOSITORY FOR UNSOLD PROPERTIES POLICY

Due to recent economic trends and a refining of business practices by interested buyers of properties exposed to sale through the Adams County Tax Claim Bureau (Bureau), it has become apparent that an increasing amount of properties are ending up on the Repository for Unsold Property (Repository) list and more interest has been shown by potential buyers of those properties. The Real Estate Tax Sale Law (RETSL) codified at 72 P.S. § 5860.101 - 5860.803, provides at 73 P.S. § 5860.625 - 5860.630 the statutory authority for the Bureau to sell properties contained in the Repository. However, this guidance provides little detail on how to structure the actual Repository sales process. This policy has been created to ensure consistent practices exist in the selling of Repository properties by the Adams County Tax Claim Bureau division of the Adams County Tax Services Department (Department).

1. Properties exposed to a Judicial Sale that fail to be sold at sale shall be placed on the Repository list at the conclusion of the sale. 72 P.S. § 5860.626. The Repository list shall be displayed on the County of Adams website (Website) under the Tax Claim Bureau section and shall also be posted in the customer service area of the Tax Services Department.

2. The Bureau shall accept offers to purchase Repository properties from the general public (buyers are restricted only as per the RETSL) for a period of sixty (60) days subsequent to the aforementioned judicial sale or a date set forth by the Director of Tax Services (Director). Buyers shall be restricted, however, as provided for in the RETSL, and case law interpreting the RETSL.

a. Persons wishing to place an offer on a property contained on the Repository must complete a Repository Purchase Offer Form (Form) which shall include the name, address, and telephone number of .the person making the offer, as well as the date, parcel number and the amount of the offer. The Form includes mandatory buyer certification language, as required by 72 P.S. § 5860.619a. All persons making an offer shall be required to sign this certification.

b. The minimum bid is the total of all Bureau costs associated with a property including those set forth in a previous Upset Sale, those incurred relative to the prior Judicial Sale and additional costs relative to the Repository Sale. All offers above the minimum bid shall be made in $100 increments.

c. Tax Services personnel may provide potential purchasers with current offer information for any property in the Repository during the initial sixty (60) day period.

d. Forms are available at the Department, or may be printed from the Website.

3. At the conclusion of the initial sixty (60) day period, all offers shall be tabulated for each Repository property along with a list of all persons/addresses/telephone numbers who have made offers. A spreadsheet table listing the highest offers for each property (without offerors' names) shall be developed.

a. The table of high offers shall be mailed, along with a letter of explanation and a Form for each property for which an offer has been submitted to anyone who has made any offers during the initial sixty (60) day period. Each person shall be provided an opportunity to submit one (1) final offer for any of the properties listed on the table by a date chosen by the Director in a timely manner. The letter shall also state that if no final offer is made by that potential purchaser that their current offer shall stand as their final offer.

b. An unaddressed copy of the letter and the table of high offers shall also be shown on the Website.

c. After the letter and table have been sent, Tax Services personnel may provide offer information ONLY as contained on the letter and table. (No offers received during this Final Offering Period, as in 4c below, subsequent to the initial sixty day period shall be provided.)

d. Any new potential purchasers who would like to make an offer shall be informed of the final offer date and be permitted to make one (1) offer by that date. Section 4a shall also apply to any person who is interested in making an offer but has not done so previously.

e. All final offers must be received by the close of county business on the final offer date if hand delivered to the Tax Services department; by 11:59 PM on the final offer date if the final offer is emailed or faxed; or if mailed, must be postmarked on or before the final offer date.

i. Email offers should be sent to taxoffice@adamscounty.us., and must include an attached signed facsimile of a completed Form.

ii. Faxes with signed Forms should be sent to 717-337-5767 and marked "Attention, Tax Services Department."

iii. Mailing address for mailed submissions: Adams County Tax Services, 117 Baltimore Street, Room 202, Gettysburg, PA 17325.

4. On the final offer date, the Director shall examine all offers for each property and choose a successful offer for each. Upon making the decisions, the Director shall contact the Adams County Board of Commissioners (Commissioners) to obtain approval at a regularly scheduled meeting, as well as contacting appropriate representatives for each affected municipality and school district (Taxing Authorities) seeking written acceptance of the chosen offer.

5. Upon written acceptance by all parties, each successful purchaser shall be contacted to inform them of their successful offer and informed of the recording fees and any other costs that are the purchaser's responsibility as provided by the RETSL. The purchaser shall be given sixty (60) days to pay in full to the Bureau the purchase price plus all costs.

6. If the Commissioners or a Taxing Authority reasonably withholds consent to the sale of any property, the sale of that property shall be suspended indefinitely until resolution is gained among the Taxing Authorities.

a. Resolution could mean the acceptance of another offer previously made on the property, the purchase of the property by a taxing authority, placing of the property back into the Repository for further exposure, or some other action.

7. Upon the payment in full of a purchased property, the Bureau shall timely prepare and record a deed with the Adams County Recorder of Deeds.

a. The purchaser may take possession of the property upon payment in full.

8. Upon recording of the deed, the Department shall update the tax parcel *Base Year* value to reflect the Fair Market Value as established by the sale price (72 P.S. § 5860.627), multiplied by the Common Level Ratio in force as of the date the deed was recorded. Subsequent changes to the assessment shall follow the provisions of the RETSL (72 P.S. § 5860.628) and the Consolidated County Assessment Law, 53 Pa. C. S. § 8801 - 8868.

9. The new assessment shall be effective for the taxes based upon the next annual tax cycle after the date the deed was recorded.

a. If, after the above process is completed, a property fails to obtain the minimum offer, fails to be sold, or the purchaser fails to pay the agreed upon purchase price plus associated costs within sixty (60) days of being notified of their successful offer, the property shall remain in the Repository. Any offers that are made between the final offer date, as stated above, and the next annual judicial sale shall be examined on a case-by-case basis. If the property remains in the Repository as of the date of the next annual judicial sale, the property it shall again be subjected to the above process.

b. Notwithstanding any provision above, the Department or Bureau may suspend or withdraw any property from this sale process at any time, for any reason.

10. This policy shall not contradict or replace any current or future provisions of the RETSL.

NOTE: Provisions number 2 (including all sub-provisions) and number 3, shall not apply to those properties existing on the Repository List as of September 27, 2013.

Approved this 25th day of September 2019, by the Board of Commissioners, County of Adams, at a duly advertised public meeting.

ATTEST:

Paula V. Neiman
Chief Clerk

ADAMS COUNTY COMMISSIONERS

Randy L. Phiel, Chairman

James E. Martin, Vice-Chairman

Marty Karsteter Qually, Commissioner