

**PRIVATE SALE TERMS AND CONDITIONS**

At any time after any property has been exposed to an upset tax sale and such property was not sold because no bid was made equal to the upset price the Tax Claim Bureau may agree to sell the property at private sale, at any price approved by the Tax Claim Bureau. Notice of the proposed private sale, stating the price and the property proposed to be sold, must be given to each taxing district where the property is situated and to the owner of the property. Notice must also be given by publication at least two (2) times, with approximately ten (10) days intervening between each publication, in at least one (1) newspaper of general circulation published in Lackawanna County and the Lackawanna Jurist. The corporate authorities of any taxing district having any tax claims or tax judgments against the property which is to be sold, the owner, an interested party, or a person interested in purchasing the property may, if not satisfied that the sale price approved by the Tax Claim Bureau is sufficient, within forty-five (45) days after notice of the proposed sale, petition the Lackawanna County Court of Common Pleas to disapprove the sale. The Court may either confirm or disapprove the sale. If the sale is disapproved, the Court shall at the same time fix a price below which such property shall not be sold and order that, if no private sale can be arranged, the property be sold at judicial sale. If more than one party agrees to pay the minimum price set by the Court, the Court shall direct the Tax Claim Bureau to conduct an auction-style bid of the property among the parties to the proceedings. If only one party agrees to pay the minimum price set by the Court, the Tax Claim Bureau will sell the property to that party without the necessity of an auction. When the proposed private sale has been finalized the Tax Claim Bureau will deliver to the purchaser a tax claim bureau deed for the property conveying title to the purchaser free, clear and discharged of all tax claims and tax judgments only.

The following conditions shall govern private tax sales:

1. You must be at least eighteen (18) years old to submit a private sale offer.

2. Only properties exposed, but not sold at a public upset tax sale can be purchased through a private tax sale.
3. The Tax Claim Bureau makes no guaranty or warranty whatsoever as to the existence or condition of the property, accuracy or ownership, size, boundaries, locations, existence of structures or lack thereof, liens, titles, occupancy, possession, or any other matter whatsoever affecting the property. The Tax Claim Bureau has attempted to comply with all the statutory notice requirements of the Real Estate Tax Sale Law, but makes no guarantees or warranties whatsoever.
4. All bidders are required to submit a notarized bidder affidavit along with a copy of their driver's license. Bidder affidavit forms are available at the Tax Claim Bureau or on its website.
5. Private sales are initiated by the submission of a fully completed and executed private sale offer, on the form provided by the Tax Claim Bureau and available on its website, along with **FOUR** cashier checks. One made payable to the Lackawanna County Treasurer in the amount of the bid, a second made payable to the Lackawanna County Recorder of Deeds in the total amount of the transfer tax and recording fee, a third made payable to The Times-Tribune in the amount of its legal notice publication fee and a fourth made payable to the Lackawanna Bar Association in the amount of its legal notice publication fee. Checks submitted in the wrong amounts will result in rejection of the bid. A notarized and fully executed bidder affidavit must also be contemporaneously submitted. Incomplete forms or bid packages will not be accepted and will result in rejection of the bid.
6. Real estate transfer tax is the product of the "computed value" of the property and the applicable transfer tax. The "computed value" of a property is the product of the total assessed value of the property and the current common level ratio for Lackawanna County. The assessed value of a property can be found by searching the Lackawanna County Office of Assessment and Appeal's database found at the following link: <https://www.lackawannacounty.org/index.php/lackawanna-county-assessors->

office. The current common level ratio can be found at the Lackawanna County Recorder of Deed's website at the following link: <https://www.lackawannacounty.org/wp-content/uploads/2018/06/Department-of-Revenue-Common-Level-Ratio-to-JULY-2018.pdf>. The computed value is then multiplied by the real estate transfer taxes imposed by the state and local realty transfer taxes. Current transfer tax can be found at the Lackawanna County Recorder of Deed's website at the following link: [https://www.lackawannacounty.org/wp-content/upload/2017/12/2017\\_12\\_08\\_16\\_28\\_35.pdf](https://www.lackawannacounty.org/wp-content/upload/2017/12/2017_12_08_16_28_35.pdf).

**Examples (based on current common level ratio and transfer taxes):**

Property situated in the City of Scranton with an assessed value of \$25,000.00:

$$(25,000.00 \times 9.43) \times .037 = \$6,049.50$$

Property situated in all other communities with an assessed value of \$25,000.00:

$$(25,000.00 \times 9.43) \times .02 = \$3,270.00$$

7. Typically, the first person to place a bid on a private sale property will be the primary bidder. No other bids will be taken. Atypical circumstances are detailed below.
8. If more than one (1) bid is received on the same day for the same property, the highest bid will be selected.
9. If a bid is rejected, all cashier checks remitted to the Tax Claim Bureau will be returned to the bidder. Offers made by ineligible bidders are void and will result in the forfeiture of their/its bid without further notice.
10. Publication fees are non-refundable under any circumstances.
11. Transfer tax and recording fees that are remitted to and processed by the Lackawanna County Recorder of Deeds are non-refundable under any circumstances.

12. Those who are determined to have submitted an inaccurate or false bidder affidavit will be barred from participation in any future tax sales.
13. All bids are final, you may not contact the Tax Claim Bureau and ask to rescind your bid.
14. The sale does not purport to convey personal property.
15. Once the deed is recorded delinquent real estate taxes on file with the Tax Claim Bureau will be exonerated. All county, municipal, and school district real estate taxes accruing after the date of the sale are the responsibility of the successful bidder.
16. A lien on a mobile home or manufactured home's certificate of title is not affected by a real estate tax sale.
17. If any problem with possession of the premises arises after purchase, it shall be the responsible of the purchaser to resolve the same.

s/Joseph J. Joyce, III  
Joseph J. Joyce, III  
Acting Deputy Director