## **3RD CLASS CITY TRESURER SALE**

## PARCEL ADVERTISEMENT **DELINOUENT TAX CERTIFICATION** The delinquent parcel must be properly advertised Before the process is initiated the tax to the public before it is presented at tax sale receiver or collector must certify the schedules of unpaid taxes. It must be advertised in two newspapers, once a week for three consecutive weeks prior to the sale **3 CLASS CITY TAX SALE** Descriptions of the property must be DELINOUENT PARCEL provided to the treasurer Treasurer posts property ten days before the sale The parcel goes to the highest Can be a structure or a bidder vacant lot City may bid the amount of Doesn't Pay taxes for one the taxes and costs of the sale **NOTICE TO OWNER** or more years to purchase the property This step is not required but should be taken to ensure that the tax sale is properly carried out Interested parties who do not receive proper notice may invalidate the sale on constitutional **COURT CONFIRMATION** grounds The Department of Court Records absolutely confirms the sale of parcel if no objections or exceptions are filed within 90 days PROPERTY IS SOLD AT TAX SALE **PRIOR OWNER REDEEMS PROPERTY** Prior owner may redeem their property for up to two years after for sale In order for this to occur prior owner must pay the purchase price (delinquent taxes and costs) plus a 25% penalty