

**UPSET TAX SALE
CONDITIONS OF SALE
CENTRE COUNTY
September 19, 2023**

The information provided below is of a general nature. It is intended to give prospective purchasers of tax delinquent properties some understanding of how the purchase process for upset sales works and what a purchaser may expect to occur if a property is purchased. This information is not to be construed as an exhaustive treatment of all intricacies of the tax sale law, nor should it be taken as an answer to any question that a prospective purchaser may have. **Property owners and bidders are strongly encouraged to consult independent legal counsel before participating in the upset sale process.**

The following conditions shall govern the sale of properties by the Tax Claim Bureau (the “Bureau”):

1. The purpose of the upset sale is to offer properties to the highest bidder for delinquent taxes. The sale may be adjourned and continued to a later date. No property will be sold unless the price bid equals or exceeds the upset sale price as announced. The initial bid must equal the fixed upset price. All bids in excess of the upset price must be made in multiples of not less than \$50.00. The 2023 current year taxes are included in the upset price. In addition to the upset price, purchasers must pay the local and state realty transfer taxes based upon the market value as derived under relevant law, as well as the recording fees. **Payment in full must be made on all properties no later than one hour before the close of business on the day of the sale. Purchasers shall pay via cash or certified check made payable to the “Tax Claim Bureau of Centre County.”** Failure to make payments in accordance with these requirements will result in the sale being voided.

2. Sales are not final, and deeds are not prepared, until they are confirmed absolute by the Court of Common Pleas of Centre County. Purchasers should be aware that deeds will not be prepared and recorded until the court process is final. There is no redemption of tax parcels after the sale, except through exceptions filed with the court.

3. The Bureau sells properties as they are described on the dockets maintained by the Bureau, and the Bureau makes no representations or warranties as to the description of properties. The Bureau does not make any surveys of properties. The Bureau makes no guarantees as to the existence or quality of any mobile homes.

4. All properties exposed to sale and sold at the upset sale are done so pursuant to the authority contained in the Pennsylvania Real Estate Tax Sale Law. All titles transferred by the Bureau are under and subject to the said law. **All properties are sold subject to existing occupancy, payment of registry fees, payment of municipal or government claims not paid out of the sale price, and payment of any and all other liens that are not expressly included in the purchase price. The Bureau makes no representations and disclaims any warranties as to the title of any properties sold at the upset sale.**

Centre County Tax Claim Bureau

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