



Dolores "Dodie" J. Doolittle
Pinal County Treasurer

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September 18, 2014

To: Tax Lien Purchasers

From: Dolores J. Doolittle, Treasurer

Re: Tax Lien Policy/Procedural Change

The 2015 Tax Lien Sale in Pinal County is scheduled for Thursday, February 19, 2015. The sale will be conducted online again through Real Auction Inc. As always, we appreciate your interest and participation in the tax liens offered each year and look forward to working with you in the upcoming year.

I am writing to give you an update on a change in policy for tax liens offered at the sale. As you are aware, Arizona Revised Statutes (ARS) Section 42-18121 reads:

Payment of subsequent taxes by certificate holder; fee

A. On or after June 1, if a person who holds a certificate of purchase desires to pay subsequent taxes, accrued interest and related fees due on the property, the person shall exhibit the certificate or receipt of registered certificate to the county treasurer. The treasurer shall enter the amount of the payment on the certificate and on the record of tax lien sales. The amount of subsequent taxes bears interest at the rate stated in the certificate of purchase from the first day of the month following the purchase of the subsequent tax lien.

The subsequent taxes are available online through the Treasurer secured web portal for Bidders using the identification number assigned when you registered for the sale. In the past, if subsequent taxes for the certificate were not paid prior to the next tax sale, we have offered a new certificate for that year and required redemption of the original purchaser so that only one lien holder is registered for each parcel.

As we prepare for the upcoming sale, if subsequent taxes are not paid for the certificate you purchased at a previous sale(s), a new certificate will still be offered at the 2015 tax sale however, the new buyer will not be required to redeem your certificate. In this type of situation, it is possible there may be multiple lien holders on a parcel. The lien holder that obtained the oldest certificate will be in the first position to file an action to foreclose and if successful, will be required then to redeem the subsequent certificates as well.

The sale of subsequent tax year certificates will not affect the certificate number issued or rate of interest bid on the original tax lien. The certificates will remain intact until redeemed.

Again, if the subsequent taxes are not paid prior to the 2015 tax sale a new certificate will be offered/sold and will not affect the status of the certificate you obtained in a previous sale(s).

In addition, if a parcel has been split with delinquent taxes, each parcel will be offered separately rather than jointly as required in the past. It is very important that bidders research the parcels prior to entering a bid for a certificate. If a certificate is obtained on the original (mother) parcel, a foreclosure action will potentially effect parcels split (children) unless the owners redeem the portion calculated by the Pinal County Assessor. When eligible, a foreclosure may be filed against the mother parcel which will automatically cover a child with separate liens. In accordance with ARS Section 42-18204(C), "the foreclosure of the right to redeem does not extinguish any easement on or appurtenant to the property."

Please be reminded that per ARS Section 42-18201, the action to foreclose the right to redeem shall be filed in the superior court in the county in which the real property is located and shall name the county treasurer as a party to the action. In addition, ARS Section 42-18202 provides for the notice of an action to foreclose shall be sent to the treasurer. A notation will be made on the parcel tax records so that redemptions are processed in accordance with statute.

I appreciate your cooperation in this change in policy and look forward to the coming year.