

Woodson County,
Kansas



Tax Foreclosure Sale

Woodson County holds a tax foreclosure sale for the purpose of collecting unpaid taxes. This brochure will help you understand the process of such a sale and to answer frequently asked questions concerning tax sales and tax sale lists.

This brochure is provided by the County Attorney's Office for general information purposes. It is not intended as legal advice or as a complete statement of the law regarding tax foreclosures. The procedures described in this brochure are subject to change at any time, dependent upon changes in State law and County policies.

Answers to Frequently Asked Questions

- The County only sells those properties for which delinquent taxes have not been paid for at least three years after the taxes became delinquent.
- Those properties published every September by the County Treasurer as being delinquent are **not** available for purchase by the general public.
- The County and the County Attorney are **not** involved in, and **do not** have information on the sale of properties being foreclosed on by a financial institution or mortgage company. Those foreclosures are handled by private attorneys hired by the foreclosing institution.
- The County **does not** maintain a mailing list for parties interested in participating in a tax sale or bidding on County property. **Notice** is given to the general public as described in the section titled "Before the Auction".
- The County **does not** maintain a list of properties from prior tax sales for sale to interested parties. Tax sale properties are sold solely at public auction as described in the section titled "The Auction".

Before the Auction

- A petition listing the properties to be foreclosed on by the County for delinquent taxes is filed with the District Court. Once the petition has been filed, **all** outstanding delinquent real estate taxes plus interest and court costs become due.
- Once service has been obtained on parties with an interest in the property, a Court hearing is scheduled where the Court will order the property to be sold by the Sheriff at a public auction.
- The Sheriff will publish notice of the sale (including the date, time and location thereof) and a list of the property to be offered at auction for three consecutive weeks in the *Yates Center News* prior to the sale. The list will include: a legal description and available addresses; the name of the owners and other parties with an interest in the property; the total amount of taxes, interest and court costs due; and the assessed valuation of each tract of property being offered for sale.
- The Notice of sale and the list of properties to be sold at auction will also be placed on the County's website once the Court has ordered the sale. The County's Website is: www.woodsoncounty.net
- The current owner(s) may redeem the property at any time prior to the date of the sale. Parties with no interest in the property may **not** pay the delinquent taxes and receive title to the property prior to the sale.

- Ownership of the property remains with the current owner(s) until the sale. Therefore, you **may not enter** the property without permission of the owner(s).

The Auction

- Properties are sold to the highest qualified bidder at public auction. The County may bid on properties up to the amount of taxes, interest and cost owed.
- Properties may sell for less than taxes, interest and costs owed; or they may sell for more.
- Registration prior to the sale is required. Registration will be held the morning of the sale, as advertised.
- State law prohibits the following people from buying at the auction:
 - Those who owe delinquent taxes in Woodson County.
 - Those with an interest in the property, such as the owners, mortgagees, relatives, or officer in a corporation which owns the property; or
 - Those who buy the property with the intent to transfer it to someone who is prohibited from the bidding.
- All bidders must register at the Woodson County Treasures office.
- Properties will be sold by legal description and by tract number.

Properties are sold “As Is”.

There are no warranties.

- All the properties must be paid for by the end of the business day of the sale. Only Cash or Cashier’s check will be accepted.
- The buyer must pay the fee for filing the deed with the Register of Deeds on the day of the sale.
- The buyer will receive a receipt for payment at the time of payment.
- Any buyer who fails to honor his/her successful bid will be prohibited from participating in future tax foreclosure sales and could be subject to legal action by the County.

After the Auction

- The Sheriff will report to the Court the results of the sale and the Court will then confirm the sale.
- Upon confirmation by the Court, the Sheriff will issue a Sheriff’s deed to the buyer. Normally this will be done within two to three weeks of the sale. The deed will be mailed to the address given by the buyer on the registration form.
- All liens which were of record will be extinguished upon confirmation of the sale. **However**, covenants, restrictions and easements of record are not extinguished, and the buyer takes the property subject to those encumbrances.
- The buyer is responsible for any taxes and assessments which are not included in the judgment, including the full amount of taxes for the calendar year in which the auction is held.
- The buyer is responsible for taking any necessary legal action to obtain possession of the property, such as filing an eviction proceeding.
- For twelve months after the deed is recorded, a legal challenge may be made by questioning the procedures which the County followed. If such a challenge is successful, the property could revert to the original owner, in which case the court would order the purchase price refunded to the buyer.