



IRVIN J. JOHNSON

Tax Commissioner
DeKalb County, GA

Office of the Tax Commissioner

Nicole Golden, Chief Deputy Tax Commissioner
Terri N. Gordon, Assistant Tax Commissioner

CONDITIONS OF TAX SALE

ALL SALES UNDER TAX EXECUTION ARE MADE UNDER THE RULES AND PROVISIONS OF O.C.G.A. § 48-3-1, ET SEQ.; 48-4-1, ET SEQ.; §9-13-1, ET SEQ.; AND ANY OTHER PERTINENT LAWS, RULES AND REGULATIONS OF THE STATE OF GEORGIA AND DEKALB COUNTY, GEORGIA.

THE DOCTRINE OF CAVEAT EMPTOR (**BUYER BEWARE**) APPLIES TO ALL TAX SALES!

TAX SALES ARE CONDUCTED ON THE FRONT STEPS OF THE DEKALB COUNTY SUPERIOR COURTHOUSE LOCATED AT **556 NORTH MCDONOUGH STREET, DECATUR, GEORGIA 30030**, BEGINNING AT **10 A.M.** ON THE FIRST TUESDAY OF THE MONTH, APRIL THROUGH DECEMBER.

A TAX SALE WILL BE CONDUCTED AS FOLLOWS:

- OFFICER CONDUCTING SALE IDENTIFIES EACH PROPERTY TO BE SOLD BY THE **PARCEL IDENTIFICATION NUMBER, ADDRESS, AND ITS LEGAL DESCRIPTION.**
- OFFICER WILL CALL OUT BEGINNING BID, WHICH CONSISTS OF ORIGINAL TAXES, LATE PAYMENT PENALTY, INTEREST, FIFA COST, EXECUTION FEE AND OTHER LEGAL COSTS AND FEES AS ENUMERATED AND ALLOWED UNDER O.C.G.A. §15-16-25 AND 19-13-143.
- OFFICER WILL ACCEPT EACH BID IN TOTAL DOLLAR AMOUNT ONLY.
- THE DEKALB COUNTY TAX COMMISSIONER'S OFFICE IS NOW UTILIZING AUCTION PADDLES. IN ORDER TO BE RECOGNIZED BY THE OFFICER, PLEASE RAISE YOUR PADDLE HIGH ENOUGH SUCH THAT THE OFFICER WILL SEE YOU. WHILE YOUR PADDLE IS RAISED, PLEASE CLEARLY ANNOUNCE YOUR BID IN THE EXACT DOLLAR AMOUNT YOU PLAN TO BID. KEEP YOUR PADDLE RAISED UNTIL YOU ARE RECOGNIZED. IF YOU RAISE YOUR PADDLE WITHOUT ANNOUNCING YOUR BID, YOU WILL NOT BE RECOGNIZED BY THE OFFICER AND YOUR BID WILL NOT BE ACCEPTED.

CONDITIONS OF THE TAX SALE:

- **ACCEPTABLE PAYMENT OF CASH, CASHIER'S CHECK OR CERTIFIED CHECK** BY A FINANCIAL INSTITUTION WHICH IS INSURED WITH THE FDIC OR FSLIC MUST BE PAID NO LATER THAN ONE HOUR FOLLOWING CONCLUSION OF THE SALE.

PAYABLE TO:

**OFFICE OF THE TAX COMMISSIONER
4380 MEMORIAL DRIVE, SUITE 100
DELINQUENT COLLECTIONS DIVISION
DECATUR, GEORGIA 30032**

- ✓ **PERSONAL CHECKS WILL NOT BE ACCEPTED**



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CONDITIONS OF TAX SALE

- TAX DEED PURCHASER WILL RECEIVE A RECEIPT UPON PAYMENT OF BID AMOUNT.
- TAX DEED WILL BE FORWARDED TO PURCHASER AT ADDRESS SHOWN ON THE BIDDER'S RECEIPT WITHIN THIRTY (30) WORKING DAYS FROM THE DATE OF SALE, OR AT THE EARLIEST POSSIBLE DATE.
- CASH PAYMENTS WILL BE ACCEPTED IN U.S. DOLLARS ONLY

IN THE EVENT THAT ANY BIDDER REFUSES TO COMPLY WITH HIS BID OR FAILS TO TENDER THE REQUIRED CERTIFIED PAYMENT, BY 1:30 PM. **RESALE WILL TAKE PLACE ON SAME DAY AT 2:00 PM OR EARLIEST TIME WITHIN THE LEGAL HOURS OF SALE.** THE SALE OFFICER WILL RESERVE THE RIGHT AT SECOND SALE TO EITHER ACCEPT OR REJECT BIDS FROM PURCHASER FAILING TO COMPLY WITH BIDS AT FIRST SALE ANY BIDDER REFUSING TO COMPLY WITH HIS BID MAY BE LIABLE FOR THE BID AMOUNT DIFFERENCE BETWEEN FIRST AND SECOND SALE.

TAX SALE BIDDERS ARE ENCOURAGED TO PERFORM THEIR DUE DILIGENCE PRIOR TO THE TAX SALE. IN ACCORDANCE WITH GEORGIA CODE SECTION 9-13-172.1, THE TAX OFFICE OR OTHER AUTHORIZED OFFICIAL MAY SET ASIDE PROPERTY SOLD AT TAX SALE WITHIN 30 DAYS OF THE SALE DATE AND REFUND THE BID AMOUNT TENDERED AT THE SALE.

A TAX SALE IS A LEGAL PROCEEDING AND ALL BIDS ENTERED ARE BINDING. THE BEST AND HIGHEST BID WILL BE COLLECTED IN FULL.

AGREEMENT TO COMPLY WITH THE BID AT TAX SALE:

TAX SALE FILE NUMBER _____ TAX SALE HIGH BID AMOUNT _____

NAME OF BIDDER _____ COMPANY NAME _____

MIALING ADDRESS OF BIDDER

STREET _____ CITY _____

STATE _____ ZIP _____

DRIVERS LICENSE # _____ EXP _____ ISSUED _____ CLASS _____

By my signature I agree to comply with the tax sale procedures and remit in full the bid amount stated above to the DeKalb County Tax Commissioner at 4380 Memorial Drive, Suite 100, Decatur, GA. 30032 within one hour of the conclusion of the tax sale. I acknowledge that failure to pay the bid amount may subject me to legal action or may for good cause prohibit me from participating in any future tax sale held by the DeKalb County Tax Commissioner.

SIGNATURE: _____ DATE: _____