

Frequently Asked Questions

What is a Tax Deed Sale?

Tax Deed sales are properties offered for sale to the highest bidder in order to satisfy delinquent property taxes. The Clerk of the Board's Office conducts an online auction in accordance with Arizona Revised Statutes.

The process is governed by Arizona Revised Statutes, Title 42 – Taxation, Chapter 18, Articles 6.1, and 7 (Sections §§42-18261 through 18304). Five years after the annual tax lien sale, the Treasurer notifies the Board of Supervisors of any property that did not sell. The Board of Supervisors, acting on behalf of the State, may apply for and receive a Treasurer's Deed to the property.

Yavapai County acts on behalf of the State by selling properties for the back taxes due plus interest, fees and costs, after which the properties go back on the tax roll.

When and where will the Tax Sale Auction be advertised?

The Online Tax Sale Auction occurs once a year upon receipt of a list of real property held in the name of the State of Arizona by deed from the County Treasurer. Pursuant to A.R.S 42-18302, a Public Notice and the list of the parcels being auctioned will be advertised in the Prescott Daily Courier and the Verde Valley Independent, once a week for at least two weeks, but not more than three weeks before the stated date of the sale. Public Notice and the list of parcels being auctioned will also be posted on the Board of Supervisors' Tax Sale page (<https://www.yavapaiaz.gov/Mapping-and-Properties/Property-Taxes/Tax-Deed-Sales>).

The tax sale auction will only be held upon receipt of parcels presented to the Board of Supervisors by the County Treasurer pursuant to A.R.S. 42-18301 et seq.

How and when do I register for the Tax Sale Auction?

Please register at our official auction website. Registration may be completed in advance of the auction through Public Surplus at www.publicsurplus.com

Are there any additional fees?

Interest, penalties, fees and costs, including unpaid charges of the county treasurer and recorder are incorporated in the cost of the parcel prior to auction pursuant to A.R.S. 42-18301. It is the purchaser's responsibility to verify all information prior to bidding on the property.

A Buyers premium of 8% will be added to the final sale price with a \$1.00 minimum charge per auction for payment collections. This premium will be visible during the bidding process and added to the total bid.

Is a deposit required for the Tax Sale Auction?

A \$50.00 bid deposit will be required during the auction if the bid amount goes over \$500.00. All non-winning bidders will have their deposits returned within 72 hours.

What type of payment is required for purchase?

Payment may only be made online by wire transfer.

NO CASH, CHECKS, OR MONEY ORDERS WILL BE ACCEPTED.

PayMac, a third-party payment processing company, receives all payments for Yavapai County.

Payment for an awarded property must be received within five (5) business days after the notice of award.

PayMac will notify buyer of receipt of payment via email.

If payment is not received within five (5) business days after the notice of award, the Board of Supervisors may cancel the sale and accept the next highest bid.

What type of a document is issued at the auction?

Winning bidders will be emailed a Notice of Award by Public Surplus upon receipt of payment.

Property sold at the Online Tax Sale Auction will be placed on an upcoming Board of Supervisors Agenda for approval. A Supervisor's Deed will be issued and recorded within 4-6 weeks of approval of the transaction. The deed will be mailed to the buyer after recordation.

What happens to the parcels that are not sold at the Tax Sale Auction?

Parcels that are not sold at the Online Tax Sale Auction will be placed on our "Over the Counter" List of Real Property Held by the State of Arizona under Tax Deed and will be offered for sale on a year-round basis. The [list of "Over the Counter" parcels](#) can be viewed on the Board of Supervisors' Tax Sale page. For information on how to purchase property from the "Over the Counter" list please review [the Procedures for "Over the Counter" Parcels for Sale](#).

Would you please send me a current list and place me on your mailing list if you have one?

The Clerk of the Board's Office does not maintain a mailing list. The list of parcels being auctioned and the list of parcels available "Over the Counter" will be posted on the Board of Supervisors'

Tax Sale page (<https://www.yavapaiaz.gov/Mapping-and-Properties/Property-Taxes/Tax-Deed-Sales>). The lists may also be obtained from the Yavapai County Board of Supervisors Office, 1015 Fair Street, Prescott Arizona, 86305 (928-771-3200). A hard copy of the list may be obtained from the Clerk of the Board's Office at a cost of \$0.25 per page. There is no charge if the list is provided by electronic correspondence (e-mail).

Would you please forward me a copy of the statutes regarding tax sales in your jurisdiction?

The State Statutes regarding Tax Sale information are under Title 42, Chapter 18, Articles 6.1 and 7 in the Arizona Revised Statutes.

What is the difference between tax liens and tax deeds?

When you purchase a tax lien, you are not purchasing the property, you are simply paying the property owners' taxes and making yourself eligible to receive either interest back on the payment once the taxes are paid by the owner or after a certain period of time the right to foreclose the interest of the owner in lieu of payment of the taxes. The Treasurer's office is responsible for the collection of taxes and the sale of tax liens. Please contact the Treasurer's Office for more information on this process.

When you purchase property through a tax deed, the property has already been through the tax lien sale process. Five years after the annual tax lien sale, the Treasurer notifies the Board of Supervisors of any property that did not sell. Properties that did not sell are available for deeding to the State of Arizona. After certain requirements are met, the Board may apply for a deed. The Treasurer issues to the Board of Supervisors acting on behalf of the State a Treasurer's Deed by which the property is deeded to the State of Arizona. All tax deeded property held by the Board of Supervisors, on behalf of the State of Arizona, will be sold for no less than 100% of the back taxes, interest, costs and fees due thereon, except as otherwise provided in Arizona Revised Statutes § 42-18303.

Once the purchase process is complete, a Supervisors Deed is issued to the purchaser of the property. This deed is issued **WITHOUT WARRANTY. ALL TAX DEEDED REAL PROPERTIES ARE SOLD ON AN "AS IS, WHERE IS" BASIS.** No warranties or representations are made regarding the property, including but not limited to, availability of water, utilities, irrigation, sewers, access, ingress, street or road maintenance, zoning, applicability of subdivision plat, suitability for building, flood plain status, or any other physical characteristic or title issues relating to the property.

Yavapai County recommends that the purchaser consult with an Attorney or Title company prior to initiating the process to purchase a parcel from the Tax Deed Sale.

Does your County hold a tax lien sale?

Yes, please contact the Yavapai County Treasurer's Office for lien sale information.