

TAX SALE INFORMATION

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Delinquent Tax Certificate

- ❖ All lands and lots on which taxes are delinquent and unpaid for three years are subject to a tax certificate sale at public auction.
- ❖ The tax sale is held annually on the fourth Monday in August commencing at 1:00 p.m. at the Moniteau County Courthouse.
- ❖ Delinquent taxes with penalty, interest and costs may be paid to the County Collector at any time before the property is sold.
- ❖ The list of properties subject to sale is published in the California Democrat for three consecutive weeks, the last being two weeks before the sale.
- ❖ Non-residents of Missouri may not bid unless special arrangements have been made with the Collector prior to the sale.
- ❖ The sale is conducted by the Collector. Bidding begins for the amount of taxes, penalties and sale costs.
- ❖
- ❖ **Buyers must be present to bid.**
- ❖ Each parcel offered is individually identified by its tax parcel number.
- ❖ Bidders must sign and affidavit stating they are not currently delinquent on any tax payments on any property. Failure to sign such affidavit, as well as signing a false affidavit, may invalidate the property purchase. An affidavit form is available at the sale for signature.
- ❖ The total purchase price must be paid to the Collector's office ***immediately*** at the close of the sale. Cashier's check, personal check, bank draft and/or credit cards are accepted. Credit cards will have an additional fee of 3.6% which goes to the credit card company.
- ❖ The Collector issues and mails a Certificate of Purchase to the purchaser. The Certificate of Purchase is retained for one year by the purchaser or until the property is redeemed.
- ❖ The original property owner may redeem the property any time within one year from the sale date.
- ❖ The purchaser may assign ownership of the Certificate of Purchase by completing the assignment portion of the Certificate. The assignee must be a resident of Missouri. Such assignment must be notarized and presented to the Collector's office to be recorded.
- ❖ Liens are not extinguished at the time of sale or during any period of redemption.

Property Redemption:

Property sold at tax certificate sale for delinquent taxes may be redeemed within one year from the issuance of a Certificate of Purchase as follows:

1. Property may be redeemed by the owner of record, or by any person holding a publicly recorded deed of trust, mortgage, lease, lien or claim upon the property. If property is being redeemed on the owner's or lien holder's behalf, a signed statement of authorization from the owner or lien holder must accompany the redemption request.
2. Please advise the collector's office at least twenty-four hours prior to the date you will be redeeming; call to schedule an appointment and allow twenty minutes to process.
3. Pay the collector the bid amount for back taxes plus 10%.
4. Pay the collector the amount of any subsequent year's taxes paid, if applicable, plus 8% annual interest.
5. Pay the collector the redemption charge of twenty-five cents.
6. Payments must be made by cashier's check, money order, or bank draft.

Any tax sale bid amount which resulted in a surplus amount above the delinquent taxes and sales costs paid by the certificate of purchase holder is available for the owner of record. The collector remits the surplus amount to the owner of record when possible. Otherwise, the surplus amount is deposited in a separate fund and held for the owner. If undisputed, the surplus amount may be obtained from the Moniteau County Treasurer. Disputed claims are determined at a public hearing before the Moniteau County Commission.

The collector's office notifies the certificate of purchase holder when the property has been redeemed. The certificate of purchase must be surrendered to the collector before the holder will be reimbursed the bid amount plus interest on tax. The Collector will provide a check to the certificate of purchase holder for the redeemed amount less the twenty-five cents redemption fee.

A certificate of redemption will be issued to the owner of record when the property is redeemed. The certificate of purchase holder will receive a copy of the certificate of redemption.

The Collector's Deed

If the property sold at tax certificate sale has not been redeemed during the one year redemption period of the, the holder of the certificate of purchase may apply for and receive a collector's deed to the property. A collector's deed can be issued to the certificate of purchase holder provided the following has occurred:

1. The legal holder of the certificate of purchase is named as the original tax sale purchaser or the assignee on the original certificate of purchase.
2. A title search on the property has been made by the purchaser.
3. The purchaser has provided an affidavit to the collector ninety days prior to requesting a collector's deed that the purchaser has done the following: Notified

by certified mail the publicly recorded owner at the last known available address and anyone with a publicly recorded deed of trust, mortgage, lease, lien, or claim upon the property, that they have ninety days to redeem said property or be forever barred from redeeming said property; and provided to the collector verification for the above title search and certified mailings.

4. The certificate of purchase holder has notified the collector by affidavit that no publicly recorded deed of trust, mortgage, lease, lien, or claim exists if the search revealed no lien holders or claimants exists.
5. Property liens, with the possible exception of a federal tax lien, are extinguished once a collector's deed is issued assuming compliance with notification(s) to lien holder(s) is proven.
6. The certificate of purchase has been surrendered to the collector.
7. Appropriate fees have been paid to the collector including recording and collection fees.
8. All taxes that accrued on the property have been paid.
9. It is the purchaser's duty to cause a deed to be executed and placed on record in the proper county within two years from the date of sale. Failure to do so will nullify a purchaser's lien on the lands.