

If a property's real estate taxes are not paid, it may be sold by the county at a tax sale. The first time a property with delinquent tax payments is scheduled for tax sale is at the Upset Tax Sale, which is commonly held once every year. If the property does not sell at the Upset Tax Sale, it is next exposed for sale at the Judicial Tax Sale, which is typically held at some point the following year. Finally, if the property does not sell at the Judicial Tax Sale, it is placed on the county's Repository List, which is a list of properties that the public can bid on at any time.

However, the owner or any lien creditor may remove a property from tax sale by paying the delinquent taxes prior to the sale. Moreover, the county Tax Claim Bureau must comply with several statutory notice requirements before exposing a property to tax sale, and if these requirements are not strictly followed, the sale may be overturned.

The tax sale process is difficult to navigate without an attorney proficient in such matters. The attorneys in our Real Estate Department are experienced in tax sale matters and have had success in both overturning and defending tax sales. If you need assistance with a tax sale, please contact Attorney Tom MacNeely ([tmacneely@rjglaw.com](mailto:tmacneely@rjglaw.com)) or one of the other attorneys in our Real Estate Department.