

County of Adams

Office of County Collector

Terry E. Asher
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507 VERMONT ST STE G12
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Phone: (217)-277-2245
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TAX SALE BUYER PACKAGE

ADAMS COUNTY TAX SALE

**MONDAY, OCTOBER 29, 2018
1:00 PM**

**ADAMS COUNTY COURTHOUSE
COURTROOM 2D**

THIS PACKAGE CONTAINS:

- 1. TAX SALE INFORMATION**
- 2. CERTIFICATE OF REGISTRATION**
- 3. SALE RULES AND GUIDELINES**

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TAX SALE INFORMATION

The Adams County annual Tax Sale for delinquent real estate taxes and mobile home local service taxes will be on **Monday, October 29, 2018 at 1:00 PM (CDT)** in the Adams County Courthouse, Courtroom 2D.

Tax Buyer Registration. Register with the County Collector's office at least ten business days prior to the sale. Registrations will be accepted until 4:30 PM on **Friday, October 12, 2018.** (35 ILCS 200/21-220)

Each tax buyer shall complete a Certificate of Registration form and include a \$300 USD deposit. Deposits made by check shall be from a US bank. (35 ILCS 200/20-25)

Each tax buyer may only register once and shall have only one agent/bidder. You may specify alternate bidders on your registration. Each tax buyer shall have a unique Taxpayer Identification Number.

IRS Form W-9. Each tax buyer shall complete and provide an IRS Form W-9 with their registration. **Complete all sections of the W-9 including the Federal Tax Classification.** The Collector will not accept a registration without a properly completed IRS Form W-9. The latest W-9 is available at:
<http://www.co.adams.il.us/treasurer/Forms/w9.pdf>

Substitute Buyer. If the registrant cannot participate in the tax sale, he/she may provide the name of a substitute person by 4:30 PM on **Monday, October 22, 2018.** Notify the Collector's office in writing by e-mail or fax. (35 ILCS 200/21-220)

Refund of Deposit Policy. There are no refunds if the registrant does not attend the tax sale. The deposit is refunded only if the registrant attempts, but fails to purchase any parcels offered. (35 ILCS 200/21-220)

Buyer Check-in. All buyers shall check in at the Adams County Collector's office. Bring a signed check payable to "Adams County Collector." Leave the amount blank.
*Checks must be from a US bank and in US dollars.
We accept personal or business checks.*
(35 ILCS 200/20-25)

Automated Bidding. Bidding is automated and uses the Real Time Auction Management System (R.A.M.S.). Information including a video tutorial is available online at <http://www.ramsauctions.com/>.

(35 ILCS 200/21-220)

In counties with less than 3,000,000 inhabitants, unless the county board provides otherwise, no person shall be eligible to bid who did not register with the county collector at least 10 business days prior to the first day of sale authorized under Section 21-115. The registration must be accompanied by a deposit in an amount determined by the county collector, but not to exceed \$250 in counties of less than 50,000 inhabitants or \$500 in all other counties, which must be applied to the amount due on the properties that the registrant has purchased.

If the registrant cannot participate in the tax sale, then he or she may notify the tax collector, no later than 5 business days prior to the sale, of the name of the substitute person who will participate in the sale in the registrant's place, and an additional deposit is not required for any such substitute person. If the registrant does not attend the sale, then the deposit is forfeited to the Tax Sale Automation Fund established under Section 21-245. If the registrant does attend the sale and attempts, but fails, to purchase any parcels offered for sale, then the deposit must be refunded to the registrant. (Source: P.A. 95-537, eff. 8-28-07.)

(35 ILCS 200/20-25)

Forms of payment. *Taxes levied by taxing districts may be satisfied by payment in legal money of the United States, cashier's check, certified check, post office money order, bank money order issued by a national or state bank that is insured by the Federal Deposit Insurance Corporation, or by a personal or corporate check drawn on such a bank, to the respective collection officers who are entitled by law to receive the tax payments or by credit card in accordance with the Local Governmental Acceptance of Credit Cards Act. (Source: P.A. 96-1248, eff. 7-23-10; 96-1250, eff. 7-23-10; 97-333, eff. 8-12-11.)*

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TAX SALE INFORMATION (continued)

Bidding. A buyer (or the buyer's agent if identified on the Certificate of Registration) must be present to bid. Bidding on all delinquent taxes starts at 18% and the tax sale certificate is issued to the lowest bidder. The tax buyer must pay the County for taxes purchased the day of the Tax Sale plus any penalties and costs due at that time. The buyer receives a tax certificate for each parcel purchased. **(35 ILCS 200/21-215)**

(35 ILCS 200/21-215)

Penalty bids. The person at the sale offering to pay the amount due on each property for the least penalty percentage shall be the purchaser of that property. No bid shall be accepted for a penalty exceeding 18% of the amount of the tax or special assessment on property.
(Source: P.A. 86-1431; 86-1480; 88-455.)

Delinquent Property List. A list of delinquent properties will be advertised in the local newspapers approximately three (3) weeks prior to the sale. **(35 ILCS 200/21-110, 35 ILCS 200/21-115)**

The list will also be available by mid-October in either paper or electronic format and may be purchased for \$100.00. The electronic format will include updates. Check the appropriate box on the Certificate of Registration form and include payment.

(35 ILCS 200/21-110) Published notice of annual

application for judgment and sale; delinquent taxes. At any time after all taxes have become delinquent in any year, the Collector shall publish an advertisement, giving notice of the intended application for judgment and sale of the delinquent properties. The advertisement may include the street address on file with the county collector, if available, and shall include the PIN number of each delinquent property. Except as provided below, the advertisement shall be in a newspaper published in the township or road district in which the properties are located. If there is no newspaper published in the township or road district, then the notice shall be published in some newspaper in the same county as the township or road district, to be selected by the county collector.
(Source: P.A. 97-557, eff. 7-1-12.)

2017 Tax Sale Statistics (17-TX-34, 17-TX-35)

Registered tax sale buyers:	9
Participating tax sale buyers:	8
Real Estate parcels offered/sold:	362/241
Mobile Home items offered/sold:	34/0
Total Tax Value offered (real estate):	\$518,508.58
Winning bid (interest rate)	highest: 18.0%
	lowest: 0.0%
	average: 6.18%
	weighted average: 9.22%

(35 ILCS 200/21-115) Times of publication of

notice. The advertisement shall be published once at least 10 days before the day on which judgment is to be applied for, and shall contain a list of the delinquent properties upon which the taxes or any part thereof remain due and unpaid, the names of owners, if known, the total amount due, and the year or years for which they are due. In counties of less than 3,000,000 inhabitants, advertisement shall include notice of the registration requirement for persons bidding at the sale. Properties upon which taxes have been paid in full under protest shall not be included in the list.

Original Tax Lien Certificates. The original tax lien certificate for each property will be issued only to the registered tax buyer that purchased the taxes on the property.

“Over-the-Counter” Tax Lien Certificates. A list of assignable tax lien certificates is available for purchase at <http://www.iltaxsale.com/new/index.php/county/Adams> or contact the Adams County Trustee at (618) 656-5744.

The collector shall give notice that he or she will apply to the circuit court on a specified day for judgment against the properties for the taxes, and costs, and for an order to sell the properties for the satisfaction of the amount due.

The collector shall also give notice of a date within the next 5 business days after the date of application on which all the properties for the sale of which an order is made will be exposed to public sale at a location within the county designated by the county collector, for the amount of taxes, and cost due.

(Source: P.A. 88-455; 89-126, eff. 7-11-95; 89-426, eff. 6-1-96; 89-626, eff. 8-9-96.)

Petition for Tax Deed. At the end of the 2½ year redemption period, the Buyer may petition the Eighth Circuit Court for a tax deed to the property. Adams County does not handle the foreclosure process.

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TAX SALE INFORMATION (continued)

Payment of Subsequent Taxes. Tax buyers may pay subsequent taxes after the Collector processes all payments received on or around the second installment due date. The Collector normally begins accepting subsequent tax payments on or around September 15.

The Collector and the County Clerk requires tax buyers to pay subsequent taxes in-person at their respective offices. Recommend that tax buyers call the Collector to confirm that subsequent taxes are being accepted before visiting the offices.

Surplus Property Auction. Adams County purchases taxes that are not sold at the October tax sale. The County obtains the tax deeds to these properties at the end of the 2½ year redemption period. At this time all taxes are expunged and the properties are auctioned off by sealed bid.

The surplus property auction is scheduled in the summer of each year.

The catalog of properties and bidding instructions will be available approximately 30 days before the auction. Purchase the catalog at www.iltaxsale.com or in the Collector's office.

The minimum bid including the recording fee is \$645 for real estate and \$695 for mobile homes..

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2018 TAX SALE Certificate of Registration

OFFICIAL NOTIFICATION that the Tax Sale Purchaser listed below hereby registers with the Adams County Collector and shall be eligible, through his/her authorized agents and/or employees to bid and /or receive Certificates of Purchase for the Adams County Tax Sale. The tax sale will be conducted on **Monday, October 29, 2018 at 1:00 PM (CDT)** at the Adams County Courthouse, Courtroom 2D.

This registration is executed herein pursuant to 35 ILCS 200/21-220.

Registered Tax Sale Purchaser (Certificates to be issued in the name of):

Date Received/Date Stamp

Name of Tax Sale Purchaser

PLEASE PRINT LEGIBLY

#

Seat/Computer #

Name of Person Bidding (if different from above. You may list more than one name as alternate bidders)

Address

City

State

Zip+4

Phone#

Fax#

E-mail address

Social Security Number or FEIN#

W-9 enclosed

(W-9 required for new tax buyers or changes)

Enclosed: **\$300.00 deposit** (required, refundable only if bidding is unsuccessful)
 \$100.00 tax sale list (optional, request Electronic or Paper media)

Total enclosed: _____ *No foreign currency. Checks must be from a US bank.*

Signature of Tax Buyer

Received by (Adams County Collector Staff)

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TAX SALE RULES AND GUIDELINES

1. **SALE TIME AND LOCATION.** **Monday, October 29, 2018 at 1:00 PM (CDT),**
Adams County Courthouse, Courtroom 2D.
 - a. All courtrooms are in the secured area of the Courthouse. Use the southeast courthouse entrance near 6th and Vermont Street. **Electronics, weapons, food and drinks are not allowed through security.**
 - b. The courtroom opens 30 minutes before the sale.
2. **CHECK IN.**
 - a. Check in at the Adams County Collector's office at least 30 minutes before the start of the tax sale. The office opens at 8:30 AM.
 - b. Provide a signed check made out to "Adams County Collector. **Leave the amount blank.** Checks shall be from a US bank and funds shall be in US Dollars. After totals are verified, we will fax the buyer a copy of the completed check and their bid results.
 - c. Seat number/computer numbers will be chosen by lot. The buyer will draw a number that will be his seat number. There is no open seating.
 - d. The buyer will receive a list of parcels paid since the last update.
3. **GENERAL SALE PROCEDURES.**
 - a. The Adams County Collector (the "Collector") establishes the rules of this sale.
 - b. Only pre-registered buyers may participate in this sale. Only one agent/bidder for each tax buyer may be present at each computer. Observers are not allowed in the sale area.
 - c. Observers shall not disrupt the sale. Disruptions or offensive behavior will not be tolerated during the sale. Any party disrupting the sale will be removed.
 - d. At any point during the sale, the Collector may modify the rules as necessary to promote the appropriate conduct of this sale.
 - e. The Collector will determine the length of bidding time for each item.
 - f. The Collector will declare breaks in the sale as needed.
 - g. Taxes on real property will be sold first. Mobile homes will be last.

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TAX SALE RULES AND GUIDELINES (continued)

- h. The Collector is offering all items which we believe to be delinquent. Should we discover items that were ineligible for sale for any reason prior to the issuance of the Tax Sale Certificates, the sale of these items will be stricken and payment refunded as appropriate.

4. BIDDING PROCEDURES.

- a. You may only bid using the Real Time Auction Management Systems (R.A.M.S.) hardware provided. Information on R.A.M.S. is available online at <http://www.ramsauctions.com/>. A video tutorial is available at <http://www.ramsauctions.com/demo/RAMS%20Tutorial.html>
- b. All items will sell to the bidder offering the lowest penalty bid. In the event two or more bidders bid the same penalty rate, the item will sell to the first bid submitted.
- c. There will be a brief practice session.
- d. **All bids are final.** Bid carefully. Once you have submitted a bid you cannot retract it.
- e. Once the sale begins you will be allowed one mistake (a bid on the wrong parcel) which must be acknowledged immediately. That parcel will be rebid. The buyer who made the error does not rebid.
- f. No bids will be accepted prior to, or after, the official bidding time. Any attempts to bid prior to the official bidding time will result in the bidder having to re-bid.
- g. Please remain in your seat during bidding and do not confer with other bidders.
- h. During the sale, if a buyer elects to leave the room, the sale will continue. The buyer may resume bidding upon re-entry.
- i. Final purchase lists and tax sale certificates will be delivered to each bidder after we have reconciled the sale records.

- 5. **ORIGINAL TAX LIEN CERTIFICATES.** The original tax lien certificate for each property will be issued only to the registered tax buyer that purchased the taxes on the property.

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TAX SALE RULES AND GUIDELINES

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1. GENERAL SALE PROCEDURES.

- a. **Time/Location: Monday, October 29, 2018 at 1:00 PM, Courtroom 2D.** The courtroom opens 30 minutes before the tax sale starts. Use the southeast Vermont Street entrance. **Electronics, weapons, food and drink are not allowed through security.**
- b. The Adams County Collector (the "Collector") establishes the rules of this sale.
- c. Only pre-registered buyers may participate in this sale. Only one agent/bidder for each tax buyer may be present at each computer. Observers are not allowed in the sale area.
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- f. The Collector will determine the length of bidding time for each item.
- g. The Collector will declare breaks in the sale as needed.
- h. Taxes on real property will be sold first. Mobile homes will be last.
- i. The Collector is offering all items which we believe to be delinquent. Should we discover items that were ineligible for sale for any reason prior to the issuance of the Tax Sale Certificates, the sale of these items will be stricken and payment refunded as appropriate.

2. BIDDING PROCEDURES.

- a. You may only bid using the Real Time Auction Management Systems (R.A.M.S.) hardware provided. Use of any other hardware is prohibited.
- b. All items will sell to the bidder offering the lowest penalty bid. In the event two or more bidders bid the same penalty rate, the item will sell to the first bid submitted.
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- d. **All bids are final.** Bid carefully. Once you have submitted a bid you cannot retract it.
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