

# **SIMPSON COUNTY**

## **PURCHASE PROCESS FOR THIRD PARTY PURCHASERS WITH PRIOR YEAR CERTIFICATES**

Third party purchasers holding a certificate of delinquency from a prior year shall submit to the County Clerk a separate list of current year certificates they wish to purchase that relate to the property for which they hold the prior year certificate of delinquency.

This list shall be submitted at least 10 business days before the sale date.

This list shall be clearly identified as a prior year certificate of delinquency list and shall include the following information:

- Current year's tax bill number.
- Name on the tax bill.
- Amount due on each certificate of delinquency.
- Prior year claim's tax bill number.
- Prior year claim's tax year.
- Account or parcel identification number.

Payment shall be tendered at the time the third party purchasers submits the list. Acceptable methods of payment will be: company check, cash, money order or cashiers check.

Failure of a third party purchaser to properly and timely submit a purchase list of prior year claims shall result in the loss of their purchase preference. The applicable certificate of delinquency will then be placed in the pool of certificates to be sold at the tax sale.

During the time period between the submission of the lists and the tax sale date, the County Clerk shall review the lists to identify which third party purchaser holds the most recent prior year tax claim. The current year certificates that are verified to have a valid prior year claim will then be sold to the appropriate third party purchaser.