EL DORADO COUNTY

TREASURER – TAX COLLECTOR
SEAN M. COPPOLA, CTP
360 Fair Lane, Placerville, CA 95667
(530) 621-5800 | taxcollector@edcgov.us

Important Information for Bidders

LIENS ON PROPERTY (ENCUMBRANCES)
All properties are sold **"AS IS"**. It is the purchaser's responsibility to research, prior to their purchase, any matters relevant to his or her decision to purchase.

Building and Zoning Code violations may be outstanding on the property being offered for sale. The sale of property subject to code enforcement violations does not postpone or affect any enforcement procedures to bring the property into compliance with code.

A lis pendens that has been recorded against the property is not a lien on the property, but it may result in a lien that will NOT be extinguished by the tax sale. A "Lis pendens" or "Notice of Pending Action" is a recorded document that provides public notice of a pending claim concerning that property.

The County of El Dorado Recorder Clerk's records may show information regarding recorded easements, lis pendens, liens, etc. on a property that can be researched online on the Recorder-Clerk - El Dorado County website or in person at the office located at 360 Fair Lane, Placerville, CA. 95667.

You will need to research liens on the properties to determine if the properties are encumbered with foreclosed or un-foreclosed street debt, irrigation assessments, income tax liens, abatement or nuisance liens that are not included in the defaulted taxes or current tax bills. Purchase at a tax sale may or may not discharge these types of obligations. The County of El Dorado Treasurer-Tax Collector's office does not provide advice as to the dischargeability of liens or other obligations recorded against a property or property owner. It is the responsibility of the purchaser to research all matters relevant to the decision to purchase.

EFFECT OF TAX DEED TO PURCHASER
The Tax Deed to Purchaser will cancel all private liens such as mortgages (deeds of Trust), judgments, mechanic's liens, etc. and all prior delinquent taxes existing before the tax sale. However, a tax deed does NOT cancel the following list of liens, special taxes, and easements. California Revenue and Taxation Code §3712 states the deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except for:

a) Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of sale. *(Note: Taxes for the current year bill will be paid with proceeds from the sale of the property.)*

b) The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under this chapter. *(Note: Objections to the sale by a taxing agency will be announced at the time of the sale.)*

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c) Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects, its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency. *(Note: Where charges for special assessments such as nuisance abatement liens, delinquent water, trash or sewer charges, etc. are included in the fixed charges for any of the tax bills that are tax-defaulted, the lien for those charges will be satisfied with the proceeds from the sale of property. Purchasers are responsible for researching liens at the County Recorder-Clerk's Office and contacting local taxing agencies and districts where the property is located.)*

d) Easements constituting servitudes upon or burdens to the property; water rights, the record title to which is held separately from the title to the property; and restrictions of record. *(Note: Purchasers are responsible for researching the original subdivision maps and subsequent maps, deeds, other recorded documents and researching with the appropriate planning departments within the jurisdiction of the property to determine any easements, restrictions and land uses on property.)*

e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose. *(Note: Purchasers are responsible for researching the original subdivision maps and subsequent maps and deeds or other recorded documents for any offers of dedication on the property.)*

f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 [commencing with Section 8500] of the Streets and Highway Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highway Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highway Code. *(Note: Purchasers are responsible for researching liens, assessments, and judgments at the County of El Dorado Recorder-Clerk's Office and contacting local taxing agencies and districts where the property is located.)*

g) Any federal Internal Revenue Service liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided property notice to the Internal Revenue Service before that date. *(Note: The IRS has an option of purchasing the property back from the purchaser(s)-at-sale within 120 days of the sale. The purchaser will be responsible for any property taxes incurred for the period of time they own the property after purchase and before the IRS takes ownership, if the IRS takes ownership.)*

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h) Unpaid special taxes under Section 53311 of the Government Code (Mello-Roos Community Facilities Act of 1982) that are not satisfied as a result of the sale proceeds. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code. *(Note: Purchasers are responsible for researching liens, assessments, and judgments at the County of El Dorado Recorder-Clerk's Office and contacting local taxing agencies and districts where the property is located.)*

CONTAMINATED PARCELS

Parcels offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. The County in no way assumes any responsibility that the parcels are in compliance with federal, state, or local laws governing such substances. The County in no way assumes any responsibility for any costs or liability of any kind imposed upon or voluntarily assumed by a purchaser or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws on any parcel purchased. The Tax Collector is not required to investigate the status of any parcel with regard to environmental contamination. You are responsible for investigating the environmental contamination for any property. Additional information may be found by contacting the State of California Water Resources Control Board https://waterboards.ca.gov and County of El Dorado Environmental Management Department.

MOBILE HOMES

If a parcel offered at tax sale has a mobile home on it, the sale is for the real property (land) only and does not include the mobile home. Mobile homes that are not on a permanent or fixed foundation are considered personal property.

ZONING AND BUILDING COMPLIANCE

The County in no way assumes any responsibility that the properties are in compliance with zoning ordinances or conform to building codes and permits. Regardless of land use or zoning codes, an individual property may be unbuildable. The property may be a street or alley, in a flood control channel or landlocked (no access). The structure that may be noted on the tax sale list may no longer exist and a lien may have been or will be placed on the property for the removal of the structure. Regardless of its recorded description, the size, shape or other characteristics may render the property useless.

A title search report by a local title insurance company may assist you in evaluating a property before you purchase. Any costs incurred by the purchaser during the process will be borne by the purchaser.

For properties located in the South Lake Tahoe Basin additional information may be found by contacting Tahoe Regional Planning Agency https://www.trpa.gov/.