

## TAX SALES IN MIDLAND COUNTY

- The Midland Central Appraisal District collects property taxes for the Midland ISD, The City of Midland, Midland College, and the Midland County Hospital District. The office of the Appraisal District is located at 4631 Andrews Hwy., Midland, Texas.
- ALL requests for clarification of the information contained in this document or any questions which you have regarding the information contained in this document will be addressed immediately prior to the commencement of the tax sale.
- Tax sales begin at 10:00 a.m. on the first Tuesday of the month and are held at the Midland County Courthouse, 500 N. Loraine, Midland, Texas.
- Tax Sales are not conducted every month in Midland County. There are usually 4 to 5 tax sales a year. You may contact the Appraisal District regarding the date of the next tax sale or consult the website of the law firm of McCreary, Veselka, Bragg and Allen, P.C. ([www.mvbalaw.com](http://www.mvbalaw.com)).
- Bid sheets containing information on the property to be offered for sale will be available at the Midland Central Appraisal District or the website of the law firm of McCreary, Veselka, Bragg and Allen, P.C. ([www.mvbalaw.com](http://www.mvbalaw.com)) approximately three weeks prior to the date of the tax sale.
- Bidders must be present at the tax sale. Bids will not be accepted via mail, phone or internet. Pursuant to the provisions of Section 34.015(b) of the Texas Tax Code, a deed will only be executed by the Sheriff reflecting the purchaser (grantee) to be the same person who bid at the tax sale. A person seeking to represent a business entity (a corporation, limited liability company, limited partnership) must present a Power of Attorney or some other form of documentation authorizing the person to bid on behalf of the business entity at the tax sale.
- All bidders must register to bid prior to the sale with the person conducting the sale. If you do not register prior to the beginning of the sale, you may not bid. Registration will begin at approximately 9:45 a.m. the day of the sale at the Midland County Courthouse in Midland, Texas. Bidders must present a valid driver's license or identification card issued by a State Agency or the United States Government at the time of registration.
- The minimum bid for each property is set out on the bid sheet available from the Appraisal District or the website [mvbalaw.com](http://mvbalaw.com). Bidding must start at the minimum bid. The minimum bid includes all taxes which were delinquent at the date of Judgment. Purchasers will be required to pay all taxes which became or will become delinquent subsequent to the date of Judgment.
- Bidders must have the funds readily accessible with which to pay the purchase price in full. If you do not have the funds readily accessible, do not bid. Successful bidders will be given 2 hours from the completion of the sale to obtain cash or a cashier's check. The cashier's check should be made payable to the Midland County Sheriff's Department. You must remit the exact amount of the purchase price. Personal checks will not be accepted.
- Purchasers of property at the tax sale will receive an ordinary type of Sheriff's Deed which is without warranty, either expressed or implied. Title to property sold at the tax sale is NOT guaranteed. A policy of title insurance on the property purchased at the tax sale may be difficult to obtain.
- The tax sale should extinguish the record ownership interest of all persons and the recorded liens of all persons who were named as defendants in the judgment on which the tax sale is based, including any tax liens filed by the Internal Revenue Service. If a party who has an ownership interest or holds a lien on the property was NOT named as a defendant in the judgment, the purchaser at the tax sale will take title to the property subject to the interest or lien of that party. The judgment is available for inspection at the Midland County District Clerk's office. A copy of the judgment may be obtained from the Midland County District Clerk for a fee. Title to the property is NOT guaranteed.
- If you are the highest bidder and the property is sold to you at the tax sale, you own it. You do not get to change your mind or assert that you "made a mistake" after the tax sale. You must pay the amount you bid for the property at the tax sale or collection procedures will be initiated against you pursuant to Rule 652 of the Texas Rules of Civil Procedure.

- You will be required to pay for the deed recording fee at the conclusion of the tax sale. Most deeds are two pages and the fee for two pages is \$30.00 cash (the deed recording fee is subject to change.)
- The number of people attending a tax sale varies from sale to sale. Usually there are between 20 to 40 persons who register to bid at a sale.
- Prior to the sale, bidders should view the property and satisfy themselves as to the location and condition of the property. After the sale is too late. However, the Midland Central Appraisal District is not the owner of the property and cannot give you permission to go onto or access the property prior to the sale. Do not trespass. You should view the property from public streets or roadways.
- All property is sold by legal description. Property is sold "AS IS" with all faults. It will be necessary for the bidders to satisfy themselves concerning the location and condition of the property on the ground prior to sale. Deeds, maps and plats of the properties may be on file in the office of the County Clerk or the Appraisal District and all documents in the lawsuit(s) on which the tax sale is based are on file in the office of the District Clerk. Any "approximate property address" reflected on the bid sheet is the address on the tax records and may not be accurate.
- All property sold at the tax sale is subject to a right of redemption. The redemption period begins on the date that the purchaser's deed is recorded in the County Clerk's office. The redemption period for homestead property and land designated for agricultural use is 2 years. Property may be the homestead of a person even if a person does not have a homestead exemption for tax purposes on the property. The redemption period for all other property is 180 days.
- Anyone having an ownership interest in the property at the time of the tax sale may redeem the property from the purchaser during the redemption period. The redemption price is set by the Texas Tax Code as follows: purchase amount, deed recording fee, taxes paid by the purchaser after the tax sale, and costs expended on the property, plus a redemption premium of 25 percent of the aggregate total during the first year or 50 percent of the aggregate total during the second year. "Costs" are defined as the amount reasonably spent by the purchaser for the maintenance, preservation and safekeeping of the property as provided by Section 34.21(g) of the Texas Tax Code.
- Once you receive the recorded deed, you are the owner of the property subject only to the right of redemption. You may sell the property at any time during the redemption period. The person to whom you sell the property takes subject to the remainder of the redemption period.
- The Tax Code, Section 34.01(n), gives purchasers at a tax sale the right of use and possession of the property subject only to the prior owner's right of redemption. However, neither the Midland Central Appraisal District nor the Midland County Sheriff's Department will put you in possession of the property at the time of the tax sale. Purchasers have the right to a Writ of Possession on the 20th day following the date on which the purchaser's deed is filed of record with the County Clerk. See Section 33.51 of the Tax Code for the procedures for gaining possession of occupied property.
- The document stating that the successful bidder does not owe any delinquent taxes in Midland County as required in Section 34.015 of the Texas Tax Code will be required to be filled out and turned in at the sale. The Deed to the property purchased at the tax sale will not be delivered to the purchaser or recorded in the County Clerk's office until this document is obtained. The document is valid for 90 days after the date of issuance.
- The deed to property purchased at the tax sale will be delivered to you by mail three to four weeks after the tax sale, assuming you do not owe any delinquent taxes in Midland County.
- The property may be subject to liens for demolition, mowing, or maintenance fees due to the City or Property Owners Association in which the property is located.
- Many of the properties that are posted for sale will be withdrawn prior to the commencement of the sale. You should consult the MVBA website ([www.mvbalaw.com](http://www.mvbalaw.com)) on Monday afternoon before the sale for the properties that have been withdrawn. Properties may be withdrawn at ANY time prior to the sale.
- The Notice of Sale is published in a newspaper of general circulation in the County.

- See General Information under Tax Sales on the MVBA website at [www.mvbalaw.com](http://www.mvbalaw.com) for further information on tax sales. The Texas Tax Code may be accessed at the website of the Texas Comptroller of Public Accounts: <http://www.window.state.tx.us/taxinfo/proptax/96-297-13.pdf>. Most of the tax sale provisions are found in Chapter 34 of the Texas Tax Code.

November 14, 2013