

## **CONTINUED UPSET TAX SALE CONDITIONS OF SALE**

The following conditions shall govern the sale of the tax parcels by the Beaver County Tax Claim Bureau for delinquent taxes as scheduled for November 10, 2026 or to such date to which the sale may be continued, or on any day to which the sale may be adjourned or re-adjourned. However, all sales will be held by the Bureau by the end of the calendar year.

1. The initial bid must equal the fixed upset sale price. **The 2026 taxes are not part of the upset sale price and must be paid by the purchaser to the local tax collectors.** All successful purchasers of any property at this sale must contact the appropriate tax collector(s) requesting a duplicate copy of the 2026 tax bill(s). Tax bills for the 2026 tax year will not be automatically forwarded to any successful purchaser. In addition to the upset price, the purchaser must pay the local and state realty transfer taxes, based upon the market value as derived pursuant to provisions constituting Article XI-C, Realty Transfer Tax (72 P.S. §8101-C), as well as the necessary recording fee to the Recorder of Deeds when the property is struck down. At the option of the Tax Claim Bureau, the purchaser shall pay either by cash, certified check, or check drawn from an attorney's escrow account made to the order of the Tax Claim Bureau of the County of Beaver.

2. All listed sales are subject to prior redemption by the owner and to confirmation by the Court of Common Pleas of Beaver County, Pennsylvania after said sale. There is no redemption of tax parcels after the sale, except through exceptions filed with the Court.

3. The Tax Claim Bureau will issue a deed to the purchaser upon **absolute confirmation** of the sale by the Court of Common Pleas.

4. The Bureau sells each tax parcel as the same is described on the dockets maintained in the Tax Claim Bureau and makes no representation or warranty as to the description of said tax parcel, nor will the Bureau make any survey on a tax parcel sold. The Bureau makes no guarantee as to the existence of any mobile homes or other improvements subject and exposed to sale.

5. All tax parcels exposed to sale and sold at the upset sale are done so pursuant to the authority contained in the Pennsylvania Real Estate Tax Sale Law, Act of July 7, 1947, P.L. 1368, No. 542, as amended, 72 P.S. §5860.101 et seq. Any and all titles transferred by the Tax Claim Bureau as a result of the upset sale are under and subject to said Real Estate Tax Sale Law, and any lien or claim on any such parcel sold and title therefore transferred thereby shall be divested only as may be authorized by Section 609 of said Real Estate Tax Sale Law, as amended, 72 P.S. §5860.609. The Tax Claim Bureau expressly makes no representation and disclaims any warranty as to the title of any tax parcel hereby transferred as being unencumbered.

6. No tax parcel scheduled for sale may or will be sold unless the price bid equals or exceeds the upset sale price as announced. The successful bidder of any tax parcel exposed for sale or his/her authorized representative shall, as soon as the property is struck down, pay to the Tax Claim Bureau the entire purchase money (i.e. Bid, Transfer Taxes, Deed Preparation and Recording Fees). Only payment in cash, certified check, or check drawn from an attorney's escrow account, such checks made payable to "Tax Claim Bureau of the County of Beaver", will be accepted by the Tax Claim Bureau for payment. Should said amount equal to the total bid price not be paid by the successful bidder or his/her authorized representative immediately upon said tax parcel being struck down, said sale shall be voided and said property shall be placed back on the list of those tax parcels to be sold and exposed for sale, at the same upset sale. Any bidder who fails to pay to the Tax Claim Bureau, the entire purchase money, at the time so called, shall be prohibited from participation in re-exposure of such parcel for sale, as well as prohibited from participating in the remainder of any parcel placed for bid at such sale.

7. The Tax Claim Bureau sells said tax parcels subject to any existing occupancy, and the payment of taxes by the taxpayer or anyone statutorily authorized to make such payment up until the tax parcel is actually announced for sale will remove the tax parcel from exposure to sale.

8. All tax parcels sold, may be subject to the payment of registry fees, municipal and commonwealth or governmental claims not paid out of the sale price, as well as any other lien which must be paid by the purchaser.

BEAVER COUNTY TAX CLAIM BUREAU