

**INFORMATION SHEET**  
**For Judicial Tax Foreclosure Sale**  
**October 5, 2023 - 10:00 a.m.**  
**Wilson County Courthouse Basement Meeting Room**  
**615 Madison St., Fredonia, KS 66736**

Please Note- Pre-registration is recommended. You may register by calling the treasurer's office at 620-378-2775.

**Disclaimer:**

**This information is provided by the Wilson County Treasurer's Office for general information. It is not intended as legal advice or as a complete statement of the law regarding tax lien foreclosures. The procedures described in this outline are subject to change at any time, without notice, depending upon changes in state law or County policies. It is your responsibility to determine and verify all information that you may need, or upon which you rely, with respect to any property.**

**Before the Auction:**

1. **Pre-registration is recommended** – Call the Wilson County Treasurer's Office at **620-378-2775** or go to the Treasurer's Office at 615 Madison St., Fredonia, KS to register.
2. Several properties will be offered for sale at the tax lien foreclosure auction. The properties will be offered individually unless otherwise indicated. The auction list of properties will run in the Wilson County Citizen newspaper on August 24<sup>th</sup>, 31<sup>st</sup>, and 7<sup>th</sup>. You can also find a list of the properties at [wilsoncountykansas.org](http://wilsoncountykansas.org).
3. **YOU ARE RESPONSIBLE FOR RESEARCHING THE PROPERTIES THAT INTEREST YOU TO DETERMINE IF THEY ARE SUITABLE FOR YOUR USE.** Some examples of research: determine the location and type of the property; check with the city and county for zoning, building restrictions, and special assessments; check with the county appraiser for appraised value and current tax rates; check with the Register of Deeds for easements and restrictive covenants; and view the property. Please note: Ownership of the property remains with the current owner until the sale has been confirmed by the Court. Therefore you **CANNOT** enter upon the property without the permission of the owners.
4. Addresses are listed where available but are **NOT** warranted as accurate. The maps are not warranted as accurate. The photographs are not warranted as accurate.
5. The current owner may redeem the property at any time prior to the time of sale. Redeemed properties will not be offered for sale.
6. All purchasers are advised to consult with independent counsel prior to making any bid on any property. Wilson County's attorney cannot give any purchaser legal advice concerning these proceedings.
7. The County makes no assurances that you can obtain title insurance guaranteeing the marketability of any property purchased at the tax sale, or title insurance for a bank to which you may grant a mortgage, or title insurance to a subsequent buyer from you. You should contact a local title company for information concerning the availability of title insurance. Wilson County will not furnish any abstract of title; any commitments to insure from any title company, nor will Wilson County furnish any title evidence.

**The Auction:**

1. Numbers will be distributed, and a bidding affidavit must be signed between **8:30 a.m. and 9:50 a.m. the day of sale.** No registration or bidding numbers will be assigned after 9:50 a.m.
2. **YOU ARE NOT ELIGIBLE TO BID ON TAX SALE PROPERTY IF YOU ARE RESPONSIBLE FOR ANY DELINQUENT TAX (K.S.A. 79-2812)** Before being allowed to bid, each bidder must identify that person or entity for which he or she is bidding, obtain a bidding number, and sign an affidavit stating that he/she is eligible to bid.
3. K.S.A. 79-2804g provides that the following are **excluded** from purchasing tracts sold at the Tax Foreclosure Sale, directly or indirectly:
  - a. Any person having the statutory right to redeem prior to sale pursuant to K.S.A. 79-2803; and amendments thereto except mortgage companies.
  - b. Any person who held an interest in a tract as owner or holder of the record title or any mortgagee or assignee who held an interest at any time when any tax constituting part of the county's judgement became due.

- c. Any parent, grandparent, child, grandchild, spouse, sibling, trustee, or trust beneficiary of any of the previously named persons prohibited from buying.
- d. As to a title holding corporation, any current or former stockholder, current officer or director, or any person related to such stockholder, officer, or director as previously described.
4. Any person buying real estate must sign an affidavit stating that the purchase of the real estate was not made, either directly or indirectly, for any person having the statutory right to redeem under K.S.A. 79-2803 or otherwise prohibited from buying as provided in K.S.A. 79-2804g or K.S.A. 79-2812.
5. If you have any questions regarding your eligibility to bid or the terms of the sale please ask a representative of Wilson County or the auctioneer PRIOR to commencement of the bidding process.
6. **Payment will be on the date of sale, only by CASH, MONEY ORDER or CERTIFIED CHECK payable to the Wilson County Treasurer.** Successful bidders will not be allowed to cash out until the auction is complete. Please have payment with you or make arrangements to get a certified check from your bank to us ***within one hour of the end of sale.***
7. The minimum bid will be \$50.00 (Fifty Dollars).
8. Proceeds from the sale will satisfy all delinquent tax liens except current year taxes. The **current tax year taxes (2023)** including any special assessments levied on the property after the petition date, 10-7-2022, and all subsequent tax years including any special assessments are the responsibility of the new owner. Frequently, properties offered for sale at the auction are subject to special assessments for nuisance abatement (i.e. mowing, demolition) being imposed by a municipal government subsequent to the petition date. The buyer may be responsible for such special assessments. All other liens of record will be extinguished upon confirmation of the sale; however, covenants, restrictions and easements of record are not extinguished, and the buyer takes the property subject to those encumbrances.
9. Property is sold **AS IS** and the sale of the respective tracts is subject to applicable zoning regulations, easements, restrictions, and mineral interests of record, if any. The Sheriff is selling interests in real estate only. He has no authority to sell personal property left on the premises. If there is personal property upon the premises, you may wish to seek the advice of your attorney regarding your rights to it.
10. A minimum \$21.00 fee will be collected from each successful purchaser to be applied on the recording fee charged by the Register of Deeds. Your deed (or deeds) will be filed directly with the Register of Deeds on your behalf. After recording, the original deed will be forwarded to you at the address you provided. Each Cause of Action sold will be recorded on a separate sheriff's deed.

### **After the Auction:**

1. The Wilson County District Court will hold a hearing approximately three weeks after the auction to determine whether to confirm the sales.
2. There is no redemption period after the sale except for the parcels that are subject to a 120-day redemption by the Internal Revenue Service. Purchasers of property subject to the IRS redemption right will not receive a deed until at least 120 days following the sale. For other properties expect four or five weeks before the Court approves the sale and your deed is filed.
3. If you sell, give, or convey any property purchased at this sale to any person who is not eligible to buy at this sale, you are liable for an amount equal to the original tax judgment lien and interest thereon from the date of this sale K.S.A. 79-2804g(c)
4. **Caution:** Although the county has endeavored to obtain proper service of summons upon all owners and interested parties and has endeavored to comply with all statutory provisions applicable to the sale of realty for delinquent taxes, you should **be advised** that an action can be filed by an owner or interested party at any time following the date of sale, requesting that such sale be set aside and reversed. Before spending any money upon improvements or selling property to a third party, you may wish to independently evaluate the likelihood of this eventuality. If a challenge is successful, the property could revert to the original owner, and the court could order the purchase price refunded.
5. The buyer is responsible for taking any necessary legal action to obtain possession of the property, such as by filing an eviction proceeding.