

**CALIFORNIA STATE LAW
REVENUE AND TAXATION
CODE SECTION 3712:**



The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except:

(a) Any lien for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of the sale.

(b) The lien for taxes or assessments or other rights of any taxing agency which does not consent to the sale under this chapter.

(c) Liens for special assessments levied upon the property conveyed which 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 which 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.

(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.

(e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.

(f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500) of the Streets and Highways Code) which 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 Highways 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 Highways Code.

(g) Any federal Internal Revenue Service liens which, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.

(h) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government 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 Section 53356.1 of the Government Code. 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.

**Kern County
Treasurer and Tax Collector**

**TAX DEFAULTED
LAND SALES**

**GOING ONCE...
GOING TWICE...**

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Treasurer and Tax Collector
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Our Next Auction Is: _____

Properties that remain tax-defaulted for five years or more can be offered for purchase at a "tax-defaulted land sale" (auction), in accordance with the California Revenue and Taxation Code.



"When are your tax sales?"

Usually in March of each year. The tax sale list is advertised on the Internet approximately 30 days prior to the auction date.

"Where does the Kern County Treasurer-Tax Collector's sale take place?"

On the Internet at www.kern.mytaxsale.com. Bidders must register in order to participate.

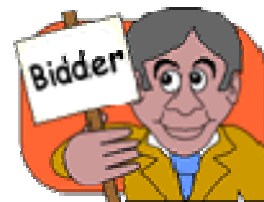


"Can I buy property from the Treasurer-Tax Collector other than at a public sale?"

No. We only sell property at public sale.

"How do I register to bid?"

Contact Grant Street Group at www.kern.mytaxsale.com, or call a Grant Street Group Client Services toll-free at 1-877-274-9320. Only bidders registered through Grant Street Group can bid. **A \$5,000 deposit is required to bid.**



"How do I get a tax sale list?"

Go to www.kern.mytaxsale.com or www.kcttc.co.kern.ca.us. If you do not have Internet access, visit your local library or call our Internet advertiser, Grant Street Group, at their toll-free telephone number 1-877-274-9320. The list of all parcels being offered will include the auction identification number, the Assessor's parcel number, tax rate area, legal description, the last known owner and the minimum bid price of the property being sold – street addresses and zoning classifications are included only if they are avail-

The Kern County Treasurer and Tax Collector does NOT sell tax lien certificates!

"I do not have a computer. How do I register to bid?"



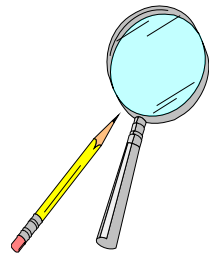
Contact Grant Street Group's Client Services Department at 1-877-274-9320 and a tax sale list, due diligence material, bidder registration form, and an Off-line Bid Form will be mailed. Proxy bidding is also available. If you receive your information through the mail, please request your packet early.

“How can I tell where the property is located? How do I get maps?”

The descriptions listed on the tax sale list are based on the official records of the Kern County Assessor’s Office and are presumed to be correct. The property to be sold may be approximately located from maps available for viewing on Grant Street Group’s website.

The Kern County Assessor can also provide you with copies of maps. You will be charged a copy fee for each map page.

“How do I research title to the property?”



You may pay a professional company to research the title for you or you may research the property yourself. Start by visiting the Kern County Recorder/Hall of Records, 1655

Chester Avenue, Bakersfield, CA 93301.

“Will the property be sold free of encumbrances? Any guarantees?”

Prospective purchasers are urged to examine the title, location and desirability of the properties available to their own satisfaction prior to the sale. **ALL PROPERTIES ARE SOLD AS IS.**

Kern County makes no guarantee, expressed or implied, relative to the title, location or condition of the properties offered for sale.

Owners of tax-defaulted properties have the right of redemption until 5:00 pm the business day prior to the sale.

PLEASE NOTE – Some bonds or other assessments which are levied by agencies or offices other than the Treasurer-Tax Collector may be outstanding after the tax sale. In addition, the IRS has the option of redeeming any property on which there is an IRS lien recorded up until 120 days after the sale. See Revenue and Taxation Code Section 3712. A copy of R&T Code Section 3712 will be provided in the due diligence material.



“Can you tell me what specific encumbrances will remain on a property following a tax sale?”

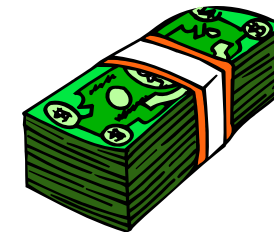
No. We do not maintain a list of encumbrances that will remain on a property following a tax sale. It is the bidder’s responsibility to research this information; the Treasurer-Tax Collector’s staff does not provide assistance in this area. Please refer to Revenue and Taxation Code Section 3712.

“What type of payment will you accept if I am the successful bidder?”



Certified funds (cash, cashier’s check, postal money order, or wire payment) within a specified time after the auction

A California documentary transfer tax will be added to, and collected with, the full purchase price. This tax is calculated at the rate of \$.55 for each \$500.00 or fractional part thereof, if the purchase price exceeds \$100.00.



“If I am the winning bidder, when will I get my deed?”



After we receive your payment and the deed information stating how you would like the property conveyed to you, we will send the tax deed to you within four to eight weeks.

This deed conveys all right, title and interest to the property in accordance with the provisions of Revenue and Taxation Code Section 3712. The successful bidder may take possession of the property after the tax deed to purchaser has been recorded.



Most title companies will not insure title on properties sold at public auction for at least one year after the deed has been recorded. Legal action to challenge a tax sale must be commenced within one year of the tax deed recording date.

Good Luck and Happy Bidding!