

**COUNTY OF COCHISE**  
**OFFICE OF THE TREASURER AND TAX COLLECTOR**

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**TAX LIEN SALE BID INFORMATION**  
**COCHISE COUNTY**

Catherine Traywick, Cochise County Treasurer, conducts the annual Tax Lien Sale in February, date TBD, at 1415 W. Melody Lane, Building G Board Room.

All property for which the tax liens will be sold are listed in the official County newspaper. You may purchase a copy from the newspaper directly, or from this office for \$5.00. If you wish to be on our mailing list, contact the Back Tax Department prior to January 30. Once you are on the list, you will receive a paper each year until you cancel. You will be billed the fee or may pay in advance.

The sale is not a sale of property, **ONLY** an assignment of the tax liens.

The amount paid for the assignment is the amount of the delinquent taxes, interest, penalties, and fees due on each parcel.

Anyone wishing to bid at the annual Tax Lien Sale **MUST** have a bid number assigned to him or her by the Treasurer's office. You will keep the same number each year as long as you bid in Cochise County. Only first time bidders need to have a number assigned. You may verify your number anytime at the Back Tax Department.

A bid number needs to be assigned for each name. For example, if you purchase liens in your name and in your business name, you should have two numbers.

When you register as a bidder and receive a bid number, list your name or names, correct mailing address, telephone number, and supply your Social Security number or Employer ID number if a business. The way you register your name is the way your deeds will be issued in the event you are issued a deed.

In offering the tax liens for sale, the parcel numbers will be called in the order in which they appear on the printed list. Many items listed in the original list will have been paid since the advertising and will not be called. To bid on a parcel that is called, raise your hand and call the rate of interest you bid. The bid is by descending order: 16% 15% 14% 13% 12% 11% 10% 9% 8% 7% 6% 5% 4% 3% 2% 1% 0%. The bid is the rate of interest income to the bidder. The award will be to the person who bids the lowest rate of interest.

Anyone with a legal interest in a parcel will be awarded the bid, if proof of legal interest is presented. If possible, please bring proof of legal interest to the Back Tax Department prior to the sale for verification.

When you have finished bidding, go to the Treasurer's office at 1415 W. Melody Lane, Bldg. E, Bisbee. A Treasurer's clerk will issue a printout of tax liens purchased. The list will show parcel number, rate of interest and the amount due. **The payment is due the day of the sale.** You will be issued a temporary receipt.

Your Certificate of Purchase will be mailed to you as soon as it has been processed. Be patient. The volume is great and takes some time.

On or after June 1 each year, the subsequent delinquent taxes with accrued interest and fees may be paid. A subsequent tax statement will be mailed to you. You should contact the Treasurer's office if the subsequent tax statement is not received by June 15th. It is your responsibility to contact the Treasurer's office when there is an address change. **THE CERTIFICATE MUST BE PRESENTED EACH TIME SUBSEQUENT TAX PAYMENTS ARE MADE.**

Any lien that is not sold at the sale will be assigned to the State of Arizona at 16% interest. The certificates can be reassigned at any time after the sale until deed time.

Arizona law 42-18116 states: "When the County Treasurer sells a real property tax lien for delinquent taxes, he shall require the purchase price to be paid in cash at the time of sale. If a person to whom a tax lien has been sold fails to pay the amount due, the Treasurer shall proceed to resell the tax lien if the sale has not been closed, or if the sale has been closed he may either advertise it specially in the manner provided for the publication and posting of the original list and notice or at his option recover the amount bid by civil action in a court of competent jurisdiction."