

COUNTY OF COCHISE
OFFICE OF THE TREASURER AND TAX COLLECTOR

Catherine L. Traywick
Treasurer

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SUBSEQUENT TAX PAYMENT INFORMATION

The purchaser of a tax lien must pay the subsequent taxes on the parcel listed on the Certificate of Purchase each year to retain the lien.

The purchaser cannot make subsequent tax payments until the full year's tax is delinquent. The annual payment of tax, accrued interest, and related fees will be accepted **on or after June 1 each year.**

The Certificate of Purchase MUST accompany each subsequent tax payment. The subsequent tax payment shall be endorsed on the certificate by the Treasurer's office in order for the purchaser to receive interest from the property owner upon redemption.

A fee of five dollars (\$5.00) per parcel is charged for each subsequent tax payment.

DO NOT SEND SUBSEQUENT TAX PAYMENT WITHOUT SENDING THE CERTIFICATE OF PURCHASE TO BE ENDORSED.

The property tax statement will continue to be mailed to the property owner. A sub tax statement will be mailed by the Treasurer's office to each purchaser May 15th each year.

If the purchaser wishes information on the current sub tax prior to May 15, the purchaser must request the information from the Treasurer's office:

Cochise County Treasurer
P.O. Box 1778
Bisbee, AZ 85603
Attn: Back Tax Department

Any letters sent to the Treasurer's office about a certificate or to request amount for sub tax, should always list the Certificate of Purchase number and the tax parcel identification number.

If the purchaser of a tax lien certificate defaults on the certificate by failing to pay the sub tax, a second certificate will be issued on the property. The first certificate will be redeemed when the second certificate is sold.

All subsequent taxes must be paid prior to a judicial foreclosure.