

CAROLINE COUNTY, MARYLAND
TAX SALE
TERMS & REGISTRATION FORM

This is a public auction sale. Prospective bidders should investigate the properties. There are no warranties, expressed or implied, (a) that a property has a marketable title, (b) the property contains the area of land which it is said to contain, or (c) the property is located correctly on the tax maps of Caroline County, Maryland. The purchaser assumes all risks in these regards. The sale of the property is subject to any discrepancies or conflicts in boundary lines. The property is being sold as is, without any warranties. The term "taxes" used therein refers to outstanding Real Estate Taxes, Property Liens, Water/Sewer Usage Charges, interest, service charges, penalties, and advertising charges.

ALL TAX SALE BIDDERS ARE SUBJECT TO THE FOLLOWING TERMS OF SALE

A. General Terms of Sale

1. Section 14-818 of the Tax Property Article of the Annotated Code of Maryland provides that the payment of the purchase price on tax sales "shall be on the terms required by the collector." Caroline County (County) requires that all purchasers remit within a week from the Friday the property is assigned the full amount of all taxes and other outstanding charges due on the property, whether in arrears or not, together with interest and penalties on the outstanding amounts and expenses incurred. **Failure to pay by this time will result in the purchaser being barred from future tax sales.** In addition, Section 14-818 provides that "the residue of the purchase price remains on credit." The difference between the bid amount and the amount paid at the time of sale must be paid upon foreclosure.

2. The bidding process for Tax Sale is by sealed bid. The Tax Sale commences from noon on a Friday until a minute before noon on the next Friday at 109 Market Street, Room 133, Denton, Maryland 21629.

3. Who can bid:

- a. Any individual;
- b. A member of a Limited Liability Company (LLC) if the LLC has no manager;
- c. A manager of the LLC;
- d. A general partner of a partnership or limited partnership;
- e. The administrator or executor of an estate;
- f. The trustee of a trust.
- g. If the bidder is a corporation, a principal officer or corporate officer who has legal authority to bind the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested by the secretary or other officer of the corporation.

4. Bidding must be done in person, by e-mail or by regular mail. It cannot be done by phone. All entity bidders (corporations, partnerships, limited liability companies, limited liability partnerships, trusts and estates) must establish their eligibility for bidding by presenting satisfactory evidence of the legal existence of the bidding entity and by identifying a single agent to bid for that bidding entity. All entity bidders must provide the following information:

- a. Legal name of entity;
- b. Resident agent(s) name, address, and telephone number;
- c. Street address for principal place of business;
- d. Bidder's name, address, telephone number, and photo identification;
- e. State identification number, if applicable;

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- f. Evidence that entity is in good standing in the State of Maryland; and
- g. Agents of entity bidders must identify themselves by full name and address and provide evidence of their authorization to bind the principal.

B. The Bidding Process

1. All bidders must register with the Tax Office.
2. Any agreement, consent, or conspiracy to suppress, predetermine, rig or fix the bidding at the tax sale is contrary to public policy and the County retains the authority to void any such bids received.
3. Bidding will begin at the amount set on the assignment list. Bid prices will be no less than the amount due for taxes and other charges. All bids will be sealed until Friday at noon and then opened. The highest bidder is awarded the assignment.
4. A high-bid premium must be paid by the high bidder if the bid exceeds 40% the property's full cash value. The premium equals 20% of the amount by which the bid exceeds 40% of the property's full cash value. The premium is returned, **without any interest**, upon redemption or foreclosure. The high-bid premium is not refundable after the time required under Section 14-833 of the Tax Property Article for an action to foreclose the right of redemption if there has been no redemption and if an action to foreclose the right of redemption has not been filed within that time.
5. Successful bids will be conditionally accepted, pending payment of the amounts due. Acceptable forms of payment are cash and checks. Entity bidders must pay with entity checks. **Individual bidders who have not participated in our County Tax Sale before will be required to submit a letter of reference from their bank or lender stating they are a customer in good standing if paying by check.**

C. Notice Regarding Redemption, Foreclosure, and Certificates

1. The Tax Office will be informing property owners of your bid price and such other information as may be necessary to enable those parties to make an informed financial decision concerning redemption.
2. Tax Sale Certificates will be dated the day of original sale and mailed to purchasers within six (6) months from the date of the sale. Certificates are available from the day of the sale by request.
3. Certificates of sale will expire two (2) years from the date of the certificate of sale unless a proceeding to foreclose is filed prior to that time. Any right, title and interest of the purchaser in the property sold shall cease at the point of expiration, and all money received by the County as a result of the sale shall be deemed forfeited.
4. Tax Sale Certificates from this sale (2023) will expire on May 13, 2024.
5. The first day to file in Circuit Court to foreclose all right to redemption on the property is November 13, 2023. Check with the Tax Office (410-479-0410) to verify that the property has not been redeemed. A Bill of Complaint must be filed within two (2) years from the date of the Certificate of Sale. **The buyer is required to report such filings to the Tax Office immediately.**
6. The purchaser will pay the balance of the original bid price, and all taxes due and payable **immediately following the issuance of a judgment by the Circuit Court** and prior to the execution of a deed.

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7. It is the responsibility of the purchasers to advise the Tax Office of all expenses incurred in any action or in preparation for any action to foreclose the right of redemption. A receipted bill or written statement of expenses is required within ten days of request. Purchaser has no rights or privileges to property until foreclosure proceedings are consummated. All redemption must be processed and all sums paid through the Tax Office, including attorney's fees and other expenses of the Purchaser. **NO MONIES ARE TO BE SOLICITED OR ACCEPTED BY THE PURCHASER, HIS AGENTS OR ATTORNEY. THE COMPTROLLER REQUIRES ALL REDEMPTIONS BE MADE THROUGH THE TAX OFFICE.**

D. Notice Regarding Invalid Certificates and Voided Sales

1. Bidders are on notice that possibility exists that a certificate purchased at the Tax Sale may, upon subsequent inquiry, be determined to be invalid or void. The County reserves the right to invalidate or void a sale at any time. In the event the County determines that a tax sale is invalid or void the County will, as the exclusive remedy available to the purchaser, reimburse the purchaser the tax sale purchase price paid, without interest, and any applicable high bid premium paid, without interest. Events that may invalidate a tax sale include, but are not limited to, bankruptcy filings prior to the tax sale, transfer errors on the assessor's records that cause the failure of notice to the proper property owner or sale of incorrect property, payment of taxes prior to the tax sale, issuance of a revised assessment by the assessor, value changes by the assessor, erroneous service charges, or service fees. The tax sale bidder/purchaser assumes all risks of any irregularity of the sale and has no other remedy against the County. The County is not liable for and will not pay the purchaser any interest, costs, expenses or attorney fees associated with any invalid or voided sale.

E. Warranty

1. By signing this form, each bidder represents and warrants that they are authorized to bid and ready, willing and financially able to consummate each sale at the price(s) bid. Bidders acknowledge that this representation is material to the County's willingness to issue them a bidder card and to accept bids during the sale. **Failure to abide by any of the above terms can result, without notice, in barring future participation of the bidder and/or bidding entity.**

Daniel Fox
Director & Collector of Taxes
Caroline County, Maryland

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Assigned Bidder # _____

By signing below, each bidder hereby accepts the foregoing terms and conditions of sale, with the intention to be bound, and hereby declares and affirms, under the penalties of perjury, that the information and representations set forth herein and provided to the county are true and correct.

Bidder's Signature

Bidder's Name (Print)

If Bidder is an Individual (please print legibly)

Legal Name of Individual as it will appear on Tax Sale Certificate

Individual's Social Security Number

Telephone Numbers

Mailing address of Individual

If Bidder is an Entity (please print legibly)

Legal Name of Entity as it will appear on Tax Sale Certificate

Entity's Federal Identification Number

Mailing Address of Entity

Contact Person

Telephone Numbers

Resident Agent's Name

Telephone Numbers

Resident Agent's Address

Bidding Agent's Name

Telephone Numbers

Bidding Agent's Address

E-mail address

**Request for Taxpayer
Identification Number and Certification**

Give Form to the
requester. Do not
send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	
	<input type="checkbox"/> Other (see instructions) ▶	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number														
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Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.