Tax sales in Peach County are typically held once or twice a year. All tax sales are held on the first Tuesday of any month in which the Tax Commissioner decides. Whenever the tax commissioner's office has a tax sale scheduled, the date, time and location of the sale can be found the homepage, in addition to the legal advertisement detailed below.

Once a property has been selected to go to tax sale, additional costs are added to the delinquent account for title research, advertising and other necessary actions. The property owner still has the option at this point to pay all applicable taxes, costs and fees to prevent the property from going to the tax sale. Only certified funds are accepted.

The tax commissioner will advertise the property to be sold in the *Leader's Tribune* for four consecutive weeks prior to the date of sale. Advertisements also include the date and time of the sale. All sales take place at the Peach County Government Center at 902 Campus Dr Fort Valley, GA 31030. Owners whose property is scheduled for sale will receive written notification prior to the sale.

Those interested in participating in the tax sale must register with the tax commissioner's office prior to the start of the sale between 9:30 am and 10:00 am. Tax sales are conducted as auctions, and properties are sold to the highest and best bidder. This is not only the bidder who bids the highest amount for purchase of the property but also who can pay the amount that day. The opening bid is equal to the amount of taxes due plus costs.

The purchaser of property at tax sale must make payment with certified funds such as cash, cashier's check, money order, card (2.5% applies). Purchasers are issued a receipt upon payment, and the tax commissioner will issue a tax deed in the name of the purchaser and have the deed properly recorded. Purchasers are responsible for paying property taxes as they become due. If taxes become delinquent after purchase, a notice of intent to *Fi.Fa.* is sent to the purchaser and a lien is filed in the tax sale purchaser's name.

Purchasers of property at tax sale do not automatically "own" the property, and property owners do not immediately get evicted. Purchasers must by law allow the owner one year after the date of sale to redeem the property. In addition to the property owner, anyone with legal interest in the property, such as a mortgage company or anyone who holds a lien on the property, may also redeem the property. To redeem a property, the owner or interested party must pay the purchaser the amount the purchaser paid at tax sale, plus 20 percent of that amount. In addition to this amount, the purchaser may also add to the redemption price the dollar amount of any subsequent property taxes the purchaser paid on the property after the tax sale took place.

One year from the date of the tax sale, the purchaser is strongly encouraged to foreclose on the right of redemption and forever bar anyone from redeeming the property from that time on. The purchaser must issue written notice of this action. At that point, the purchaser may take steps to become the deeded owner of the property. Any questions about this foreclosure process should be referred to an attorney.