

### OCTAVIA GUZMAN, PCC CTOP ORANGE COUNTY TAX ASSESSOR-COLLECTOR P. O. BOX 1568 ORANGE, TX 77631-1568

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#### SUBMITTING A BID ON TRUST PROPERTY

What is Trust Property? Trust Property refers to real estate that did not sell at a tax foreclosure auction. When this occurs, ownership of the property is transferred to the taxing jurisdictions that were a part of the judgement and classified as "Trust Property." These properties are available for purchase through a written bid process. At this time, only minimum bid amounts are being accepted.

<u>Open Bid Process</u>: A property becomes available for open bidding once it has been "struck off" after the conclusion of the online auction. To submit an open bid, please follow these steps:

- 1. Complete a Bid Submission Form: A separate form is required for each property you wish to bid on.
- 2. Obtain a Written Statement of Delinquent Taxes: See the section below for detailed instructions.
- 3. Submit All Required Documents and Payment: Submit your completed Bid Submission Form, Written Statement of Delinquent Taxes, and payment in person to: Orange County Tax Office (address above). Payment must be made by cashier's check or money order payable to: Orange County Tax Office.

All bids are processed on a first-come, first-served basis. Properties cannot be held or reserved. **Note:** All approved bids are final and cannot be withdrawn.

Written Statement of Delinquent Taxes: All bidders must demonstrate that they do not owe any delinquent property taxes in Orange County. *To obtain a Written Statement*: Complete a Request for Written Statement of Taxes form (available at the Tax Office). The request must include your notarized signature. Notary services are available at no cost in our office. Upon processing, a Written Statement of Delinquent Taxes will be issued and must be submitted with your bid.

#### **Bid Approval Process:**

- Only bids equal to the minimum amount listed on the Trust Property List will be considered at this time.
- No alterations, improvements, or occupancy of the property are permitted until the deed has been officially issued and is in your possession. Please allow 2-3 months for processing.
- Once a qualifying bid is approved and accepted, the sale is final.

<u>Annual Resale Auction:</u> Properties remaining in Trust may be offered at an online **resale auction**, held at least once annually. These auctions are conducted online, and properties may be offered at reduced prices. If you have further questions about this process or require assistance, please contact the Orange County Tax Office directly.

<u>Right of Redemption by Former Owner</u> (*Property Tax Code Sec. 34.21*) The former owner of the property retains a statutory **right** of redemption for a specified period following the tax sale. Redemption is subject to specific legal requirements, including deadlines and payment of certain costs.

**Important:** The Orange County Tax Office cannot provide legal advice. If you are uncertain about the applicable redemption period or the conditions of redemption, you are strongly encouraged to consult with a qualified attorney. A copy of the Texas Property Tax Code is available upon request.

All photos of tax sale properties are provided for general informational purposes only. They may not clearly or fully show the exact property being sold. Prospective bidders are responsible for verifying the property details by reviewing the specific foreclosure judgment and deed records with Orange County, Texas.

### Sec. 34.21. Right of Redemption.

- (a) The owner of real property sold at a tax sale to a purchaser other than a taxing unit that was used as the residence homestead of the owner or that was land designated for agricultural use when the suit or the application for the warrant was filed, or the owner of a mineral interest sold at a tax sale to a purchaser other than a taxing unit, may redeem the property on or before the second anniversary of the date on which the purchaser's deed is filed for record by paying the purchaser the amount the purchaser bid for the property, the amount of the deed recording fee, and the amount paid by the purchaser as taxes, penalties, interest, and costs on the property, plus a redemption premium of 25 percent of the aggregate total if the property is redeemed during the first year of the redemption period or 50 percent of the aggregate total if the property is redeemed during the second year of the redemption period.
- (b) If property that was used as the owner's residence homestead or was land designated for agricultural use when the suit or the application for the warrant was filed, or that is a mineral interest, is bid off to a taxing unit under Section 34.01 (j) or (p) and has not been resold by the taxing unit, the owner having a right of redemption may redeem the property on or before the second anniversary of the date on which the deed of the taxing unit is filed for record by paying the taxing unit:
  - (c) the lesser of the amount of the judgment against the property or the market value of the property as specified in that judgment, plus the amount of the fee for filing the taxing unit's deed and the amount spent by the taxing unit as costs on the property, if the property was judicially foreclosed and bid off to the taxing unit under Section 34.01(j); or
  - (d) the lesser of the amount of taxes, penalties, interest, and costs for which the warrant was issued or the market value of the property as specified in the warrant, plus the amount of the fee for filing the taxing unit's deed and the amount spent by the taxing unit as costs on the property, if the property was seized under Subchapter E, Chapter 33, and bid off to the taxing unit under Section 34.01 (p).
- (c) If real property that was used as the owner's residence homestead or was land designated for agricultural use when the suit or the application for the warrant was filed, or that is a mineral interest, has been resold by the taxing unit under Section 34.05, the owner of the property having a right of redemption may redeem the property on or before the second anniversary of the date on which the taxing unit files for record the deed from the sheriff or constable by paying the person who purchased the property from the taxing unit the amount the purchaser paid for the property, the amount of the fee for filing the purchaser's deed for record, the amount paid by the purchaser as taxes, penalties, interest, and costs on the property, plus a redemption premium of 25 percent of the aggregate total if the property is redeemed in the first year of the redemption period or 50 percent of the aggregate total if the property is redeemed in the redemption period.
- (d) If the amount paid by the owner of the property under Subsection (c) is less than the amount of the judgment under which the property was sold, the owner shall pay to the taxing unit to which the property was bid off under Section 34.01 an amount equal to the difference between the amount paid under Subsection (c) and the amount of the judgment. The taxing unit shall issue a receipt for a payment received under this subsection and shall distribute the amount received to each taxing unit that participated in the judgment and sale in an amount proportional to the unit's share of the total amount of the aggregate judgments of the participating taxing units. The owner of the property shall deliver the receipt received from the taxing unit to the person from whom the property is redeemed.
- (e) The owner of real property sold at a tax sale other than property that was used as the residence homestead of the owner or that was land designated for agricultural use when the suit or the application for the warrant was filed, or that is a mineral interest, may redeem the property in the same manner and by paying the same amounts as prescribed by Subsection (a), (b), (c), or (d), as applicable, except that:
  - (1) the owner's right of redemption may be exercised not later than the 180th day following the date on which the purchaser's or taxing unit's deed is filed for record; and
    - (2) the redemption premium payable by the owner to a purchaser other than a taxing unit may not exceed 25 percent.
- (f) The owner of real property sold at a tax sale may redeem the real property by paying the required amount as prescribed by this section to the assessor-collector for the county in which the property was sold, if the owner of the real property makes an affidavit stating:
  - (1) that the period in which the owner's right of redemption must be exercised has not expired; and
  - (2) that the owner has made diligent search in the county in which the property is located for the purchaser at the tax sale or for the purchaser at resale, and has failed to find the purchaser, that the purchaser is not a resident of the county in which the property is located, that the owner and the purchaser cannot agree on the amount of redemption money due, or that the purchaser refuses to give the owner a quitclaim deed to the property.
- (f-1) An assessor-collector who receives an affidavit and payment under Subsection (f) shall accept that the assertions set out in the affidavit are true and correct. The assessor-collector receiving the payment shall give the owner a signed receipt witnessed by two persons. The receipt, when recorded, is notice to all persons that the property described has been redeemed. The assessor-collector shall on demand pay the money received by the assessor-collector to the purchaser. An assessor-collector is not liable to any person for performing the assessor-collector's duties under this subsection in reliance on the assertions contained in an affidavit.
  - (g) In this section:
  - (1) "Land designated for agricultural use" means land for which an application for appraisal under Subchapter C or D, Chapter 23, has been finally approved.
    - (2) "Costs" includes:

- (A) the amount reasonably spent by the purchaser for maintaining, preserving, and safekeeping the property, including the cost of:
  - (i) property insurance;
  - (ii) repairs or improvements required by a local ordinance or building code or by a lease of the property in effect on the date of the sale;
  - (iii) discharging a lien imposed by a municipality to secure expenses incurred by the municipality in remedying a health or safety hazard on the property;
  - (iv) dues or assessments for maintenance paid to a property owners' association under a recorded restrictive covenant to which the property is subject; and
- (v) impact or standby fees imposed under the Local Government Code or Water Code and paid to a political subdivision; and (B) if the purchaser is a taxing unit to which the property is bid off under Section 34.01, personnel and overhead costs reasonably incurred by the purchaser in connection with maintaining, preserving, safekeeping, managing, and reselling the property.
- (3) "Purchaser" includes a taxing unit to which property is bid off under Section 34.01.
  - (4) "Residence homestead" has the meaning assigned by Section 11.13.
- (e) The right of redemption does not grant or reserve in the former owner of the real property the right to the use or pos-session of the property, or to receive rents, income, or other benefits from the property while the right of redemption exists.
- (f) The owner of property who is entitled to redeem the property under this section may request that the purchaser of the property, or the taxing unit to which the property was bid off, provide that owner a written itemization of all amounts spent by the purchaser or taxing unit in costs on the property. The owner must make the request in writing and send the request to the purchaser at the address shown for the purchaser in the purchaser's deed for the property, or to the business address of the collector for the taxing unit, as applicable. The purchaser or the collector shall itemize all amounts spent on the property in costs and deliver the itemization in writing to the owner not later than the 10th day after the date the written request is received. Delivery of the itemization to the owner may be made by depositing the document in the United States mail, postage prepaid, addressed to the owner at the address provided in the owner's written request. Only those amounts included in the itemization provided to the owner may be allowed as costs for purposes of redemption.
- (g) A quitclaim deed to an owner redeeming property under this section is not notice of an unrecorded instrument. The grantee of a quitclaim deed and a successor or assign of the grantee may be a bona fide purchaser in good faith for value under recording laws.
- (h) The inclusion of dues and assessments for maintenance paid to a property owners' association within the definition of "costs" under Subsection (g) may not be construed as:
  - · a waiver of any immunity to which a taxing unit may be entitled from a suit or from liability for those dues or assessments; or
  - authority for a taxing unit to make an expenditure of public funds in violation of Section 50, 51, or 52(a), Article III, or Section 3, Article XI, Texas Constitution.
- (i) An owner of real property who is entitled to redeem the property under this section may not transfer the owner's right of redemption to another person. Any instrument purporting to transfer the owner's right of redemption is void.

HISTORY: Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1979; am. Acts 1989, 71st Leg., ch. 796 (H.B. 432), § 33, effective June 15, 1989; am. Acts 1991, 72nd Leg., ch. 419 (S.B. 1042), § 1, effective August 26, 1991; am. Acts 1993, 73rd Leg., ch. 349 (S.B. 355), § 1, effective May 29, 1993; am. Acts 1997, 75th Leg., ch. 906 (H.B. 3306), § 11, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 914 (S.B. 141), § 4, effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1111 (H.B. 2587), §§ 6, 8, effective September 1, 1997; am. Acts 1999, 76th Leg., ch. 1481 (H.B. 3549), § 33, effective September 1, 1999; am. Acts 2001, 77th Leg., ch. 231 (S.B. 256), § 1, effective May 22, 2001; am. Acts 2001, 77th Leg., ch. 1430 (H.B. 490), § 31, effective September 1, 2001; am. Acts 2003, 78th Leg., ch. 319 (H.B. 3419), § 12, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 510 (H.B. 1125), § 1, effective January 1, 2004; am. Acts 2009, 81st Leg., ch. 374 (H.B. 1407), § 1, effective September 1, 2009; am. Acts 2019, 86th Leg., ch. 1345 (S.B. 1642), § 1, effective June 14, 2019.

ALL PHOTOS OF TAX SALE PROPERTIES ARE PROVIDED FOR ADDITIONAL INFORMATIONAL PURPOSES ONLY. PHOTOS AND/OR FOR SALE SIGNS POSTED ON PROPERTY MAY NOT FULLY AND/OR COMPLETELY IDENTIFY THE PROPERTY SUBJECT TO THE FORECLOSURE SALE. ALL PROSPECTIVE BIDDERS SHOULD INDEPENDENTLY SATISFY THEMSELVES AS TO THE EXACT PROPERTY TO BE SOLD BY REVIEWING THE INFORMATION CONTAINED IN THE SPECIFIC JUDGEMENT AND THE DEED RECORDS OF ORANGE COUNTY, TX.

The Orange County Tax Office cannot give you any legal advice regarding this matter, except to advise you to seek your own legal counsel if you are unsure of the redemption period applicable to the property/or the amounts to which you are entitled upon redemption by the former owner.

# **ORANGE COUNTY** TAX ASSESSOR-COLLECTOR'S **REQUEST FOR**

# WRITTEN STATEMENT OF DELINQUENT TAXES

2)

2)

### FOR TRUST PROPERTY

	<b>A</b> . Name of requesting p	person/company to be searched	d:								
	<b>B</b> . Mailing address:										
	C. List all property <u>now owned</u> by requesting person/company to be searched in ORANGE COUNTY or in ANY CITY OR S DISTRICT THAT IS LOCATED AT LEAST IN PART IN ORANGE COUNTY as follows:										
	Tax Acct. No.	Legal Description	Property Address	Date Acquired							
1)											
2)											
3)											
[A	ttach additional sheet if n	eeded]									
	<b>D.</b> List all property <u>formerly owned</u> by you in ORANGE COUNTY or in ANY CITY OR SCHOOL DISTRICT THAT IS LOCATED AT LEAST IN PART IN ORANGE COUNTY as follows:										
	Tax Acct. No.	Legal Description	Property Address	Date Acquired	Date Sold						
1)											
2)											
[At	ttach additional sheet if ne	eeded]									
	ESS SHOWN ABOVE ANY DELINQUENT T HAVING TERRITORY	A WRITTEN STATEMENT CAXES OWED BY ME TO C	NTY TAX ASSESSOR-COLLE I UNDER TEX. TAX CODE DRANGE COUNTY OR TO A THE INFORMATION FURN IRUE AND CORRECT.	§ 34.015 STATING NY SCHOOL DIST	WHETHER TRICT OR MUN	HERE ARE					
	Signature and title, if applicable, of Requesting Person										
	SWORN TO AND SUBSCRIBED BEFORE ME, THE UNDERSIGNED AUTHORITY, ON THIS DAY, 20, TO CERTIFY WHICH WITNESS MY HAND AND SEAL OF OFFICE.										
[Notary seal]			Printed Name:	NOTARY PUBLIC, State of Texas Printed Name: Commission expires:							

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## BID SUBMISSION FORM on TRUST PROPERTY

**Note:** Please consult instruction sheet on the necessary items required when submitting a bid.

Name of Bidder:	(Please Print)					
Traine of Blader.						
Mailing Address:						
	G II					
DI NI I	Cell:		1			
Phone Number:	Home: W		W	ork:		
Property				Suit/		
Identification:	Account #:			Cause #:		
	Legal					
	Description	1:				
	Location:					
	•					
Amount of Bid:	\$					
If accepted, in what						
name and address	Name:					
should the deed be						
prepared?	Address:					
Date of Bid:						
Signature of Bidder						

The taxing jurisdictions reserve the right to reject any and all bids. Once action has been taken the bidder will be notified at the mailing address noted above. Also, please note that bidders on trust property must be able to demonstrate that they owe no other delinquent property taxes in Orange County as provided for in section 34.015 of the Texas Property Tax Code.

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Submit to: Orange County Tax Office P.O. Box 1568 Orange, TX 77631-1568