

Lehigh County Tax Claim Bureau Repository Sales Policy

1. Northeast Revenue Service, LLC, as agent for the Lehigh County Tax Claim Bureau, will entertain bids beginning five (5) days after the Judicial Sale.
2. Upon the bidder's completion of a repository sale bid form, bidder will deposit a \$100.00, non-refundable administrative processing fee in addition to the full repository bid amount, made payable to Northeast Revenue Service, LLC, in the form of a money order, cashier's check or other bank certified funds. The processing fee and the full repository bid amount may be combined on one certified check. Cash is also an acceptable form of payment. The minimum amount that will be accepted for repository bids is \$500.00.
3. Typically, the first person to place a bid on a repository property will be the primary bidder. No other bids will be taken. Atypical circumstances are detailed below (see numbers 9 and 10).
4. Repository bids are subject to the approval of the Director of the Tax Claim Bureau.
5. Upon receipt of repository bid, a title search on the property will be performed.* If substantial issues regarding title to the property are found, a letter will be sent to the bidder asking whether he/she wishes to continue with the process or withdraw the bid. If no substantial issues are found, or the bidder wishes to proceed regardless, letters will be sent to the municipality and the school district asking for their approval of the bid, allowing forty-five (45) days for their response. *The Tax Claim Bureau does not make any guarantees whatsoever. It is strongly recommended that the bidder conducts his or her own title search prior to placing a bid on any repository property.
6. If the municipality and/or school district disapprove the bid, a letter will be sent to the bidder notifying them of the disapproval, and a copy of the denial letter will be enclosed. If the bidder wishes to resolve the disapproval, it will be the bidder's responsibility to contact the municipality and/or school district in that regard and inform the Lehigh County Tax Claim Bureau of their intentions.
7. If the municipality and school district approve the bid, the bid will be sent to the Lehigh County Fiscal Officer for approval. If the Fiscal Department approves the bid, Northeast Revenue Service, LLC, as agent for the Lehigh County Tax Claim Bureau, will prepare a deed in the name(s) specified by the bidder on their repository bid form. Costs associated with the deed recording fee, local and state transfer taxes will be added to the bid amount.
8. Once the deed is recorded, delinquent taxes on file with the Lehigh County Tax Claim Bureau will be exonerated.
9. Post-Judicial Sale – All properties not sold at a judicial sale will go directly into repository status at which time NO bids may be placed on said properties for a period of five (5) business days. The Lehigh County Tax Claim Bureau will then entertain multiple bids on these new repository properties for five (5) business days. For a period of three (3) months after the sale, you may not bid any less than the judicial sale prices.
10. Once the three (3) months has elapsed, the minimum bid will decrease to the customary \$500.00 repository bid price. The Lehigh County Tax Claim Bureau will again entertain multiple bids for a period of five (5) business days on these properties.

THE ENTIRE REPOSITORY PROCESS TAKES APPROXIMATELY 3-4 MONTHS FROM THE DATE THE BID IS PLACED, AND MAY TAKE LONGER DUE TO ATYPICAL CIRCUMSTANCES OR A HIGH VOLUME OF BIDS.