

GENERAL . . .

1. All Tompkins County properties offered at this auction have been foreclosed upon to enforce the collection of delinquent taxes under the New York State Real Property Tax Law (Article 11). The legal redemption period expired at 4:30 PM on January 15th, 2024.
2. All properties are sold "AS IS - WHERE IS" with ownership acknowledged by Quitclaim Deed. The County or City WILL NOT furnish an abstract of title or title insurance. New York State Real Property tax law provides that the tax foreclosure process cuts off all title and interest of the owner, and also all other claims and liens, including mortgages and judgements. Recorded easements and rights of way are not cut off.
3. Federal tax liens are covered by the Code of Federal Rules. The County notified the IRS of the tax foreclosure on October 2nd, 2023 regarding the final date for redemption on January 15th, 2024. One hundred twenty days has passed since the final date for redemption, and the County/City have no knowledge of any federal interest in redemption of the properties offered.
4. **NOT ALLOWED TO BID:**
 - a. **Former owners will not be allowed to bid on their properties.**
 - b. **Tompkins County/City of Ithaca - All employees and their immediate family members in the following County/City offices are forbidden to purchase properties at tax auction: Finance Office, Accounting Office, County/City Attorney's Office, County Administrator's Office, City Manager's Office, County Assessment Office, and the Clerk of the Board's Office, as well as the Board of Legislators, City Council and their immediate families.**
5. By acknowledging and executing these Terms and Conditions, the purchaser certifies that he/she is not representing the former owner(s) of the property against whom Tompkins County/City of Ithaca foreclosed and has no intent to defraud Tompkins County/City of Ithaca of the unpaid taxes, assessment, penalties and charges which have been levied against the property. The purchaser agrees that neither he/she nor his/her assigns shall convey the property to the former owner(s) against whom Tompkins County/City of Ithaca foreclosed within 24 months subsequent to the auction date. If such conveyance occurs, the purchaser understands that he/she may be found to have committed fraud, and/or intent to defraud, and will be liable for any deficiency between the purchase price at auction and such sums as may be owed to Tompkins County as related to the foreclosure on the property and consents to immediate judgment by Tompkins County for said amounts."
6. If a purchaser owes any outstanding and delinquent taxes to Tompkins County or City of Ithaca, those delinquent taxes must be paid in full prior to closing on any purchase made at this auction. Failure to comply with this provision will be grounds for default and forfeiture of any deposit monies paid.
7. Each purchaser will be required to sign a legally binding Property Bid Acknowledgment Form for each purchase which commits the Purchaser to compliance with all Terms and Conditions as stated herein.
8. All properties are sold subject to confirmation by a resolution of the Tompkins County Legislature.
9. Any promotional tools such as photographic slides, tax maps, written or verbal descriptions, etc. are for informational purposes only. The Seller neither guarantees nor warranties anything as to location, dimensions, parcel use or size. **It is the sole responsibility of the purchaser to determine the legal and/or physical fitness of the property.**
10. Risk of loss or damage by fire, vandalism or any other cause (except taking under the power of eminent domain) between the time of sale and the time of deed delivery is assumed by the purchaser.
11. All potential Bidders must show acceptable identification for issuance of a bid number. Auction day registration begins at 6:00 PM.
12. All potential Buyers must register for this auction and hold a bidder's number. Anyone, who in the past has defaulted, or at this auction defaults, on paying either the initial deposit or remaining balance will be prohibited from registration and bidding.
13. All decisions regarding bidding disputes shall remain completely within the Auctioneer's discretion.

14. The Auctioneer retains the right to reject any bid that is not within current bidding increments or that is not an appreciable advancement over the preceding bid.
15. The Auctioneer and the Seller shall remain forever immune from any and all liability concerning any personal injury or property damage occurring before, during or after the auction, no matter what the cause. Additionally, the Auctioneer and Seller shall remain forever immune from the consequence of purchase of any property at this auction.

FINANCIAL . . .

16. Payments shall be made by cash, bank check, certified check, money order, business or personal check drawn on a New York State bank. Bank instruments must be made payable to Tompkins County. The Purchaser(s) is required to sign a real Property Transfer Form, available at auction, at the time of payment.
17. Full payment which includes current taxes due and recording fees, must be made immediately at “knockdown” (when the Auctioneer says “sold”), for any properties sold in the amount of \$ 4,000.00 or less.
18. Any properties sold for more than \$ 4,000.00...the amount of \$ 4,000.00 plus 10% of the amount over \$ 4,000.00 must be paid immediately at “knockdown.”
 - a. The remainder of the purchase price, taxes currently due, and recording fees must be paid to, and received by, the Tompkins County Finance Department no later than 12:00 Noon, Friday, July 5th, 2024.

**Tompkins County Finance Department
125 East Court Street
Ithaca, New York 14850**

19. The Tompkins County Attorney’s office is prepared to execute closing documents upon notification by the Tompkins County Finance Department that full payment has been received and that conveyance has been approved by resolution of the County Legislature. The City of Ithaca will execute closing documents for their auctioned properties.
20. Failure to close on the property or failure to pay the remainder of the purchase price, taxes currently due and recording fees, subjects the purchaser to loss of any and all deposit monies, and all rights or claims to the property.

TAXES . . .

21. Purchasers **will not** be responsible for delinquent taxes and charges up to and including all those appearing on the January 1, 2023 Town and County tax bill.
22. The purchaser will pay all of the following taxes and charges, including all interest and penalties, if applicable and if they have not been paid:
 - ▶ 2023 - 2024 Ithaca City School tax,
 - ▶ 2024 Town and County taxes which may include re-levied village or school taxes.
 - ▶ 2024 City of Ithaca taxes; & all water, sewer or other special district charges that have not been included in tax bills.
23. Purchasers will be responsible for all upcoming taxes including . . . 2024/2025 Village and 2024/2025 School taxes. In order to avoid future delinquent charges, the new owner should immediately advise all tax collectors of the new ownership, and the address where future tax bills are to be mailed. Contact the Tompkins County Finance Department at 607-274-5545 for a current listing of tax collectors.

ASSESSMENTS . . .

24. The information booklet lists the 2024 assessments for each property. Bidders or purchasers with questions regarding assessed values or assessment practices are advised to immediately contact the Tompkins County Assessment Office, 607-274-5517, Monday through Friday, 8:30 AM to 4:30 PM.