

ALLEGANY COUNTY

Bidding Rules Required by the Tax Collector

2025 Tax Lien Sale

The Allegany County Tax Sale will be conducted in accordance with the provisions of the Annotated Code of Maryland, Tax-Property Article, Section 14-817 “Sale at Public Auction”.

TERMS OF SALE

All Tax Sale bidders are subject to the following terms of sale:

1. Per the §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. The residue of the purchase price remains on credit. The difference between the amount bid and the amount paid at the time of sale, is the credit amount and must be paid at closing.
2. The bidding process for tax sale is by online auction. Registration is held online only. A \$50.00 refundable registration fee is required to bid at the 2025 tax sale payable immediately online at the time of registration via ACH Debit authorization.
3. Bidding will begin at an amount set by the Collector; bid prices will be no less than the amount due for taxes and other fees. If there are no bidders, the property will be sold to the county. The Collector reserves the right to reject any bids.
4. Only one bidder number will be assigned per person, corporation, partnership or other legal entity.
5. Each bidder represents and warrants that the bidder is authorized to bid and ready, willing and financially able to consummate each sale at the price(s) bid and that each bid is a bona fide and good faith offer to purchase the Certificate of Sale for the property. Bidders acknowledge that this representation is material to the county's willingness to issue them a bidder identification number and to accept bids during the sale.
7. The Collector or designee may at any time debar or suspend any bidder from further participating in any tax sale for disruption of the sale or violation of any terms of the sale, including but not limited to, utilizing any automated means, technology, or device program to interfere with the proper operation of the website. The use of any macro, robot, spider, or other similar device/software to automate website processes or perform any repetitive action on the auction website, including registering to bid, the submission of W-9 data, entering deposit or payment information, or the placing or uploading of bids will result in the barring of the user from all future tax sales held by Allegany County. See User Agreement paragraph 2(G).

8. The Collector may refuse any bid which, in the Collector's sole subjective discretion, will manifestly frustrate the objective and purpose of the tax sale.
9. Any agreement, consent or conspiracy to suppress, predetermine, rig or fix the bidding at the tax sale is contrary to public policy and the Collector retains the power and authority to void any such bids received. See item 7.
10. Purchasers must pay taxes and fees, advertising and miscellaneous costs the day of the tax sale via ACH Debit authorization. Balance of the bid is to be paid when a deed is issued.
11. The rate of interest paid on delinquent taxes and fees, advertising and miscellaneous costs paid the day of the tax sale will be 1.5% per month or 18% APR. Purchasers may pay subsequent taxes and fees accruing on properties purchased at tax sale. There will be no interest paid to the purchaser for those subsequent taxes and fees paid.
12. Purchasers will be provided with Internal Revenue Service Form 1099 and any earnings will be reported to the proper taxing authorities. Purchasers must complete the online W-9 Request for Taxpayer Identification Number and Certification at the time of registration.
13. Legal proceedings must be instituted within 2 years from the date of the Certificate of Sale. Per the Maryland Annotated Code, Tax-Property Article, §14-839(c) the purchaser shall provide notice of the institution of a proceeding to foreclose the right of redemption. The purchaser bears the responsibility to provide the representing attorney's contact information. In lieu of an attorney's contact information the purchaser will be contacted by phone or email using the information provided at time of registration to comply with the requirements of §14-843(a)(3)(i). When the attorney's contact information is provided and the attorney fails to comply within the requirements, the purchaser will not be eligible for reimbursement of expenses.
14. The certificate will become void unless a Complaint to Foreclose the Right of Redemption is filed within two years of the date of the Certificate of Sale. Any right, title, and interest of the purchaser in the property sold shall cease and all money received by the Collector on account of the sale shall be deemed forfeited.
15. Bidders are on notice that the possibility exists that a certificate purchased at the tax sale may, upon subsequent inquiry, be determined to be invalid. In the event that a Certificate of Sale is subsequently invalidated, the purchaser will receive a refund of the amount paid at tax sale, but will receive no redemption interest, or reimbursement of attorney fees, title search or other costs unless otherwise required by law.
16. Any property not sold may be purchased over-the-counter at the Allegany County tax office. The County provides a list of unsold properties available on the County's website. The list is also available for purchase at the Allegany County tax office.

17. These terms of sale are in addition to those terms and provisions set forth on the Certificate of Sale and other instructions of the Collector. In the event of any conflict, the terms of sale herein shall control.

18. Each bidder agrees to the foregoing terms of sale, with the intention to be bound, and hereby declares and affirms, under the penalties of perjury and the penalties provided by law for false and fraudulent statements, that the information and representations set forth herein and provided to the County are true and correct.