The auction will begin at 8:30 a.m. PT (11:30 a.m. ET) on August 11, 2018, and will close August 14, 2018, at the time shown on each auction item.

The right of the former owner to redeem any parcel is forfeited as of 5:00 p.m. PT on August 10, 2018. Properties removed from the sale will be so indicated on the Asset Page listing for a specific property. Asset information is being updated daily and will not be finalized until the day of the sale. Please read all due diligence materials and check the spreadsheets for updates.

One single $5,000 deposit (plus a non-refundable $35 processing fee) is required to participate in the Napa County Internet auction. This $5,000 deposit allows the registered bidder to bid on all Napa County auction assets. The deposit must be in the form of a certified check or wire transfer and must be received by Bid4Assets no later than 1:00 p.m. PT (4:00 p.m. ET) Wednesday August 8, 2018. You must go to the Bid4Assets website to retrieve deposit instructions.

The asset descriptions provided are based on the official records of the Napa County Assessor’s Office and are presumed to be correct. The property to be sold may be approximately located from maps provided in the due diligence area. Any photographs of an asset are for general representation purposes only. Napa County will not assume any liability for alleged loss or damage which may result from reliance upon any photograph.

Prospective purchasers are urged to examine the title, location and desirability of the properties available to their own satisfaction prior to bidding. All properties are sold as is. Napa County makes no guarantee, expressed or implied, relative to the title, location or condition of the properties for sale, nor do we make any assurances that the improvements, which may be shown on the tax assessment roll, exist at the time of your purchase. The Treasurer-Tax Collector’s Office makes no inspection or warranty regarding possible contamination. Any personal property, such as mobile homes or equipment on the property, is not part of the sale.

If property you have purchased is encumbered with foreclosed or unforeclosed street bonds, irrigation assessments, income tax liens, etc., a Tax Deed to Purchaser of Tax Defaulted Property may or may not discharge these obligations. A Tax Deed to Purchaser of Tax Defaulted Property will not abolish easements constituting servitudes upon, or burdens to, the property. A complete investigation of all these encumbrances, and/or all liens should be made before participating in the tax auction.

The sale of these properties should not, in any way, be equated to real estate sales by licensed salesmen, brokers and realtors. The County Treasurer-Tax Collector cannot guarantee the condition of the property nor assume any responsibility for conformance to codes, permits or zoning ordinances. You should inspect the property before investing. The burden is on the purchaser to thoroughly research, before the sale, any matters relevant to his or her decision to purchase, rather than on the County, whose sole interest is the recovery of back taxes.

Should the successful purchaser desire a survey of the property, it will be at the purchaser’s own initiative and expense. No warranty is made by the County, either expressed or implied, relative to the usability, the ground location, or property lines of the properties. The exact location, desirability, and usefulness of the properties must be determined by the prospective purchaser.

It is recommended that bidders consult with the planning/zoning department of any city within which a particular parcel lies.

The County assumes no liability for any other possible liens, encumbrances or easements, recorded or not recorded.

If the IRS holds a tax lien on a property, the United States has the right of redemption for 120 days from the date of
such sale (26 USC Sec. 7425(d) and California Revenue and Taxation Code Section 3712(g)). The IRS will pay the actual amount paid for the property by the bidder, plus a specified rate of interest, plus the expenses of sale that exceed any income received from the property.

- Prospective purchasers are advised that some bonds or other assessments which are levied by agencies or offices other than the Treasurer-Tax Collector may still be outstanding after the tax sale. It is the bidder’s responsibility to research this information. Please refer to Section 3712 of the California Revenue and Taxation Code which states:

"The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except:
(a) Any lien for installments of taxes and special assessments, that installments will become payable upon the secured roll after the time of the sale.
(b) The lien for taxes or assessments or other rights of any taxing agency that does not consent to the sale under this chapter.
(c) Liens for special assessments levied upon the property conveyed that were, at the time of the sale under this chapter, not included in the amount necessary to redeem the tax-defaulted property, and, where a taxing agency that collects its own taxes has consented to the sale under this chapter, not included in the amount required to redeem from sale to the taxing agency.
(d) Easements, of any kind, including prescriptive, constituting servitude upon or burdens to the property, water rights, the record title to which is held separately from the title to the property and restrictions of record.
(e) Unaccepted, recorded, irrevocable offers of dedication of the property to the public or a public entity for a public purpose, and recorded options of any taxing agency to purchase the property or any interest therein for a public purpose.
(f) Unpaid assessments under the Improvement Bond Act of 1915 (Division 10 (commencing with Sections 8500) of the Streets and Highways Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Part 14 (commencing with Section 8830) of Division 10 of the Streets and Highways Code.
(g) Any federal Internal Revenue Service liens that, pursuant to provisions of federal law, are not discharged by the sale, even though the tax collector has provided proper notice to the Internal Revenue Service before that date.
(h) Unpaid special taxes under the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the Government Code) that are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8, or that are being collected through a foreclosure action pursuant to Section 53356.1 of the Government Code. A sale pursuant to this chapter shall not nullify, eliminate, or reduce the amount of a foreclosure judgment pursuant to Section 53356.1 of the Government Code."

A title search initiated at the prospective purchaser's expense should reveal any liens or encumbrances of record on a property in the tax auction.

- Successful bidders will be required to submit their deed information to Bid4Assets indicating how they want their new property to be conveyed. The deed slip information must be completed and submitted to Bid4Assets within 48 hours of the close of the auction. The deed will be mailed to the purchaser after recording, usually within four to six weeks. This deed conveys all right, title, and interest to the property in accordance with the provisions of Revenue and Taxation Code section 3712.

- A California documentary transfer tax will be added to, and collected with, the full purchase price. This tax is calculated at the rate of $.55 for each $500.00 or fractional part thereof, if the purchase price exceeds $100.00.

- The successful bidder may take possession of the property after the tax deed to purchaser has been recorded. The County does not provide the purchaser with a title insurance policy. Most title companies will not insure title on properties sold at public auction for at least one (1) year after the tax deed has been recorded. Legal action to
challenge a tax sale must be commenced within one (1) year of the tax recording date.

- Payment in full to Bid4Assets by wire transfer or cashier's check is required no later than 1:00 PM PT (4:00 PM ET) on August 17, 2018 - no grace period. No personal checks or credit card payments will be accepted. If the payment policy is not adhered to, the bid deposit will be forfeited to the County and the bidder may be banned from future sales for five years.

- Non-compliant bidders will be subject to California Law regarding bidder nonpayment.

- If you would like more information on the California Revenue and Taxation Code, you may visit the California Law website at: http://leginfo.legislature.ca.gov/ or visit your local library.

**These terms are subject to modification between now and commencement of sale.**