

August 20, 2010

[The Times Leader](#)

By [Jennifer Learn-Andes](#) jandes@timesleader.com

The Sept. 29 auction is for properties not yet listed at delinquent tax sale.

More than 3,000 Luzerne County properties are eligible for the Sept. 29 back tax sale, and all of them are listed on the tax claim operator's revamped website.

The Sept. 29 auction, known as an upset sale, is for properties that have not yet been listed at a delinquent tax sale. Outstanding taxes on these properties date to 2008 and prior.

Buyers must pay off all back taxes at upset sales.

Default notices were issued on 5,560 properties that were eligible for this sale, which means the owners of roughly 2,500 properties have taken action in recent weeks to be removed from the sale.

Unless the delinquent taxes are paid, properties may be removed from a sale only if the property is tied up in an active bankruptcy proceeding, a judge removes it from the sale or the owner sticks to a repayment agreement.

The structure of repayment agreements is set by state law -- 25 percent down with the remainder paid off within a year, according to Northeast Revenue Service LLC, which has been operating the county tax claim office since May.

Those who default on a payment plan aren't eligible to participate in another plan for three years.

Property owners have until the day before the sale to make arrangements to keep their properties from being auctioned.

The properties are listed on Northeast Revenue's website at www.luzernecountytaxclaim.com (click on the upset sale heading).

Northeast Revenue will regularly update the list of properties on its site to remove ones that won't be listed in the sale, said company representative Sean Shamany.

The website also lists roughly 450 properties slated for the Sept. 23 judicial or "free and clear" sale for properties that did not sell at previous back tax sales.

Buyers of judicial sale properties are required only to pay the expenses to sell the building, such as legal and advertising fees.

"Repository" properties that are available for sale at any time also are listed on the website. Properties that were not purchased in past sales go into a limbo category known as the repository. Hundreds of properties are in the repository, including vacant slivers of land, mobile homes and dilapidated properties.

County officials have been attempting to unload repository properties for years, in an attempt to get them back on the tax rolls.