

**JEFFERSON COUNTY 2026 TAX AUCTION  
TERMS OF SALE**

1. This auction is held pursuant to Jefferson County Board of Legislators Resolution No. 190 of 1998 and Resolution No. 185 of 1999.

DISCLAIMERS-NO WARRANTY OR REPRESENTATION

2. All properties are being sold "as is". Jefferson County makes no warranty or representation whatsoever as to the condition, insurability or validity of its title to any parcel offered for sale other than it has used due diligence to properly foreclose its real property tax lien on such parcel.
3. All photographs and maps contained in the auction listings or shown during the auction are for reference purposes only and may not accurately depict the exact location or the actual property being offered for sale. Jefferson County makes no warranty or representation regarding the accuracy or contents of the photographs and maps used for representational or promotional purposes. Jefferson County has attempted to accurately depict the property offered, however the lack of adequate landmarks or inaccuracies in the assessment records may result in the depiction of only the general area of the subject property.
4. Jefferson County makes no warranty or representation as to the exact location, size, dimensions, existence of improvements or physical description of the properties including, but not limited to, water conditions, availability of water or sewer connections, existence or condition of septic fields, the presence or absence of toxic substances, or any other matters pertaining to public health. Physical descriptions are taken from property assessment records and may contain inaccuracies. Each bidder should locate and view the property before the auction. All determinations as to the status of any mobile home or any other improvement, structure or personal property located on the property shall be the sole responsibility of the bidder, and the County makes no warranty or representation as to the description of the property, ownership, whether the parcel is landlocked, or any other legal issue.
5. Jefferson County makes no warranty or representations as to the presence, condition or structural integrity of any structure, or as to the property's compliance with any federal, state or local laws, ordinances or regulations including but not limited to zoning, subdivision controls, building and fire codes, flood damage prevention or other land use regulations. It is the sole responsibility of the bidder to have located, viewed and researched the properties. Jefferson County **strongly suggests** that each bidder inquire of the local zoning or building code officer as to any existing violations or restrictions on the use or occupancy of the property as well as with the local water/sewer district, if applicable, regarding outstanding bills.

6. The premises are being sold subject to:
  - a. Rights of the public and others in and to any part of the premises that lies within the bounds of any street, alley or highway, restrictions and easements of record;
  - b. Any state of facts that an accurate, currently dated survey may disclose;
  - c. The right of redemption of the United States of America, including any and all liens of the IRS, where applicable;
  - d. Any mortgage or lien which is non-dischargeable in property tax foreclosure proceeding pursuant to statute or order of a court of competent jurisdiction; which may include mortgages or liens held by the federal or state governments, or governmental corporations or authorities (including but not limited to water or sewer districts);
  - e. Non-dischargeable interests, if any, of persons in the Armed Forces of the United States and/or interests of the United States or New York State Governments as may be specified by federal or State statute, rule or regulation;
  - f. Any tenancies, possessory interests and/or leases affecting the parcel. No representations are made by the County in that regard, and it shall be the exclusive obligation of the buyer to determine the existence and status of such interests and legal rights relative thereto;
  - g. Environmental condition of the property.

Jefferson County makes no warranty, representation or assurance as to the foregoing classes of interest, easement, license, right of way or non-dischargeable right, interest or obligation. The County will not provide access to the buildings located on the premises for the purpose of inspection of the condition or for any other purpose. **The successful bidders shall have NO right of inspection prior to payment of purchase price and recording of deed, as all properties are sold "as is" as of the date of the recording of title.**

Buyer, by signing the Bidder's Certification and Contract of Sale, agrees to indemnify and hold harmless, Jefferson County and its officers, employees, agents and representatives, from and against any and all liability, suits, consent orders, administrative actions and claims, including reasonable attorney's fees arising from environmental condition of the property including, but not limited to, the Comprehensive Environmental Response, Compensation and Liability Act of 1980, (CERCLA.) 42 U.S.C. § 9601, et seq., or any breach of these Terms of Sale.

7. Any information provided by an officer, employee or agent of the County relating directly or indirectly to offered parcels is subject to the disclaimers set forth in the Contract of Sale and these Terms of Sale.
8. In no event will the County's legal responsibility related directly or indirectly to the sale of any property be greater than the bid amount paid to the County by a successful bidder.

9. Risk of loss by fire, vandalism or other cause (except taking under the power of eminent domain) between the time of the sale and the time of the deed delivery is assumed by the buyer.

#### AUCTION PROCEDURES AND CONVEYANCE TERMS

10. All prospective bidders must register online through [www.brzostek.com](http://www.brzostek.com) during Session One and follow the registration instructions on the Proxibid platform. There is NO in person auction. The tax auction will be conducted ENTIRELY ONLINE IN TWO SESSIONS: **Session One** will commence at 9:00 AM on June 9, 2026, and continue until the beginning of Session Two. During this period bids will be received online at [www.brzostek.com](http://www.brzostek.com). **Session Two** is an online virtual-live auction and will commence at 9:00 AM on June 16, 2026, at [www.brzostek.com](http://www.brzostek.com). Parcels will be auctioned alphabetically by town name, then numerically by tax map number. The minimum bid/opening bid for each parcel will be the highest bid received during session one. The highest bid received during the second session will be the winning bidder.
11. The Tax Enforcement Officer reserves the right to withdraw from the sale any of the parcels listed and may, at his/her option, group one or more parcels into one sale; and properties may, at the option of the County be restored to the list of future auctions, sold in another manner, or retained by the County. The Board of Legislators has reserved the right to establish minimum bids, and if such right is exercised, that fact shall be disclosed prior to bidding.
12. The auctioneer shall have the authority to resolve any disputes which may arise between bidders and may immediately re-offer the parcel for sale to the highest bidder upon resolution of disputes.
13. If the successful bidder fails to accept the sale, at the discretion of the Tax Enforcement Officer, the property may be offered to the next highest bidder or re-offered for bids. At the time of the auction, the buyer shall provide the name(s) (maximum of two), address, social security number or federal employer identification number of **every person or legal entity**, whose name is to appear on the deed, together with such other information as the County may require to facilitate the transfer. The information given at that time will be the information used on the quitclaim deed. Any changes or additions shall be the sole responsibility and expense of the buyer, to be accomplished by a separate recording after the closing and recording the deed generated by the auction sale.

Any successful bidder wishing to record title to a one to four family dwelling unit in a single or multi-member LLC must disclose within five days of the close of the auction documentation that identifies all members, managers and other authorized persons of the LLC. If any member of the LLC is itself an LLC or other business entity, a list of all shareholders, directors, officers, members, managers, and/or partners of that LLC or other business entity must also be provided until ultimate ownership by natural persons is disclosed.

14. If for any reason a sale is not finalized, the Tax Enforcement Officer, or his/her designee, reserves the right, without formally re-auctioning the property, to offer the property to the next highest bidder.
15. A Buyer's Premium of 10% computed on the successful bid shall be paid to the County on each parcel purchased.
16. The Buyer shall pay, by means of credit card, in addition to the foregoing, 25% of the total purchase price or \$1,000.00, whichever is greater, Buyers Premium of 10%, \$500.00 Administrative fee, immediately after the property is "struck down". If the bid is less than \$1,000.00, the entire amount of the bid, plus expenses of sale, must be paid.

If the down payment requirement is over \$10,000.00, Buyers credit card will be charged up to \$10,000.00 and the balance of the deposit will be due to the County of Jefferson in credit card, cash or Certified Funds drawn payable to the "Jefferson County Treasurer" no later than 3 p.m. on Friday, June 19, 2026. Failure to make the full deposit will result in the property being re-offered for sale or awarded to the second highest bidder, at the discretion of the Tax Enforcement Officer.

Any balance due on the purchase price after the payment of the deposit shall be paid within thirty (30) days of the date of the auction with Cash or Certified Funds drawn payable to the "Jefferson County Treasurer". Buyers will be notified of the date and place of the closing scheduled for them. Failure to submit when due shall result in the forfeiture of deposits, Buyers Premium, and any fees paid to date, in addition to other remedies. The County reserves the right to render the Contract null and void if for any reason it is unable to quitclaim its interests or if a bid is rejected by Resolution of the Board of Legislators. In those instances, down payments, administrative fees, and transfer taxes paid in advance will be returned to the Buyer. No interest shall be paid on any deposits of fees made at the auction.

17. In addition to the amount of the bid and the Buyer's Premium, the Buyer shall pay at the time of auction both the transfer tax (\$2.00 per \$500 of sale price, with no transfer tax on sales under \$500), and a one-time administration fee of \$500.00 for each parcel purchased, which shall be applied to cover the recording fees and the County's legal costs for transfer.
18. The successful bidder will receive a Bidder Certification form and Purchase Contract within 72 hours of the auction which must be electronically signed and returned to Brzostek's Real Estate Auction Co. and Jefferson County. Any LLC and/or Power of Attorney paperwork **MUST** be attached.
19. Each transfer of title shall be by quitclaim deed containing an assessment roll description of the property, and not a metes and bounds description, to a single person or legal entity, or to no more than two individuals, conveying the County's right, title and interest. **All sales shall be final and without recourse and in no event shall Jefferson County, its**

**officers, agents or employees be liable for any defects in title for any cause whatsoever.** The County does not provide any survey, abstract or title information of any kind relating to any parcel. Your deed shall be considered delivered upon recording in the office of the Jefferson County Clerk, which the County will do on the Buyer's behalf as soon as practicable after full payment has been received and the closing held. Buyer shall take title subject to the right of redemption of the United States of America, where applicable. **Buyer should not exercise any acts of ownership until the deed has been recorded.**

20. Personal property, if any, found on the premises is not owned by the County and is not part of your purchase. It shall be your obligation to notify and provide the owner with an opportunity to remove the personal property from the premises.
21. Evictions, if necessary, are the sole responsibility of the Buyer following execution and recording of the deed of sale.
22. The Buyer, by signing the Bidder Certification and closing documents thereafter, shall hold harmless and indemnify Jefferson County and its officers, employees, agents and representatives, to the extent permitted by law, from any claim based on environmental hazards that may be present on the property.
23. Buyer shall be responsible for 2026-2027 village taxes, school taxes, and any other municipal charges (including but not limited to water/sewer district charges) levied against properties which became a lien following the date the County took title to the property, and may be paid to the local tax collector. **To avoid such taxes becoming delinquent, Buyer should contact the appropriate local tax collectors as soon as possible to pay current tax balances and notify them of the new ownership.**
24. Buyer should receive the 2027 Town and County tax bill for any parcel purchased at the auction on or about January 1, 2027. Failure to receive a tax bill is not a legal excuse for nonpayment or late payment. Contact the Town Tax Receiver if you do not receive a bill in January 2027. The assessment on property purchased at tax sale cannot be changed before the next tentative Town Assessment Roll. A request for a review of your assessment, if desired, should be made to the appropriate Town Assessor before March 1, 2027.
25. All bidders acknowledge that they are not the former owner and are not acting as a representative of the former owner. Each quitclaim deed arising from a bid which is less than the total amount of real property taxes due for all years on the parcel, including all interest, fees and penalties, shall contain a provision prohibiting transfer for a period of five (5) years to any person who had owned any interest in the parcel immediately prior to the date on which the petition of foreclosure was filed (For example, September 02, 2025 for properties foreclosed on for 2023 liens).

26. No person or legal entity, who owned any interest in a parcel immediately prior to the date upon which the tax foreclosure petition was filed (For example, September 02, 2025 for properties foreclosed on for 2023 liens), and no agent for such prior owner, shall be permitted to bid, unless the bid is equal to or greater than the total amount of all outstanding taxes, for all years inclusive of all interest, penalties and fees. Such bids shall also be subject to the Buyer's Premium, transfer tax, and the administrative charges applicable to all sales at this auction. In the event that a bid by or for a prior owner has been accepted and later found to be for an amount less than required by this section, then the bidder expressly agrees that the sale shall be deemed null and void, and that all sums paid for purchase, deposit, Buyer's Premium or administrative fees shall be deemed to be forfeited and non-refundable.
27. The following are prohibited from bidding at this auction, and any bid may be deemed rejected and deemed a nullity; and deposits forfeited;
  - a. Any person or legal entity who is delinquent in the payment of real property taxes on any other property within Jefferson County, with the exception of owners as permitted by section 26 above;
  - b. Any person or legal entity who has within three (3) years of the date of this auction failed to pay the amount due for a purchase of real property or otherwise defaulted at a Jefferson County Tax Foreclosure Auction;
  - c. Employees of Brzostek's Real Estate Auction Co., Inc.
28. Issuance of a bad check is a Class B Misdemeanor under the Penal Law of the State of New York.
29. Any stopped payment checks, or canceled credit card charges will be treated as a Breach of Contract.
30. The provisions of New York Real Property Tax Law, Article 11 relating to real property tax foreclosure are incorporated by reference in these conditions. The provisions of the Terms of Sale and Bidder's Certification are incorporated by reference into the Contract of Sale. All conditions specified in the Contract of Sale and in this statement of Terms of Sale shall survive closing.

John L. Sabik, Jefferson County Attorney  
and Tax Enforcement Officer