

T-4 美东寻宝队一组 (TAX LIEN) 第一周作业 10/24/2021 小组 作业

3. 根据小组成员的时间，精力，以及资金，小组投票确定 1-2 个想要重点研究和投资的市场。熟悉该市场的法律法规。

美东寻宝队一组选 New Jersey TAX LIEN Sale

回答以下问题：

1) 该市场销售的是税留置权 (Tax Liens) 还是税地契 (Tax Deeds), Redemption Deeds?

该市场销售的是税留置权(Tax Lien Sale)

2) When are the taxes assessed and when do they become delinquent? 房地产的税务评估何时进行的？税款拖欠起始日期？

In New Jersey, taxes on real property -- land and structures -- are assessed based on their value on the first day of October of the year that precedes the first installment of the tax bill. (税务评估 October 1st)

The property tax bill is divided into four installments and are payable quarterly due on: February 1, May 1, August 1, and November 1. There is a 10 day grace period after which taxes are delinquent. Delinquent starts after 10 days of grace period.

3) 税务留置权售出方式是什么，是线上拍卖，还是现场拍卖？

税务留置权售出方式是线上拍卖 (online sale)