**Tax Lien Tax Deed作业**

**第一周作业：**

1. 给自己的小组起一个响亮的名称。 作业请写下小组名称。比如 美西-梦想成真队。

**加东 – 所向披靡共赢队**

1. 小组成员都有谁？组长（负责小组所有事宜，包括小组作业递交，小组会议召集， 召集大家按时参加上课和答疑）是谁？小组成员如何分工和协作，以便按时完成作业？

**组长暂时由Rong负责**

**小组成员：辛丑，Angela Wei，梁超越，珠珠，Tsian, Jessie， 丹妮， 李玲，Bin，Arvin, Anna, 嘎嘎， Christine，枫叶家，Iris，Syrg, 苜蓿草，Tina胡婷，**

**分工：计划小组成员分组，每组分别负责一周的作业，其余小组成员辅助完成。**

1. 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。

**小组本次作业选择Arizona州的Phoenix/Maricopa county**

对所选的1-2个市场，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?

**Arizona亚利桑那州的Maricopa county销售的是: 房产税留置权 （Tax Lien）。**

1. 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 Arizona, property taxes are assessed on the date of 1st of January of a specific year (2015 for example). One half of the annual property taxes become due October 1 (2015), and the second half the following March 1 (2016). The first half of the taxes become delinquent if not paid by 5:00pm on November 1 (of 2015 for example), and the second half become delinquent at 5:00pm on May 1 (of the following year, 2016).**

**在亚利桑那州，不动产税从特定年份（例如 2015 年）的 1 月 1 日开始进行评估。 一半 的不动产税在该年 10 月的第一天（例如 2015 年）到期，而另一半的税负则在第二年的 3 月的第一天（例如 2016 年）到期。 如果业主在 11 月的第一天（例如 2015 年）前未 缴纳分摊的税款的前半部分，则会拖欠。 下半年的税款将在第二年（例如 2016 年）的 5 月 1 日到期。 到次年的 12 月（例如 2016 年）**

**总结： 上半年的税款拖欠起始日期：11 月1号**

**下半年的税款拖欠起始日期：来年的3月1号**

3)税务留置权售出方式是什么，是线上拍卖， 还是现场拍卖？

**In Arizona, property tax lien auctions are generally once a year, and different counties have different specific times, but the auctions basically take place during the month of February. Auctions in Maricopa County are in early February each year, and the auction format is online auction.**

**Arizona offers property tax liens for over-the-counter sale. Arizona County is called "Assignment Purchasing" in OTC investments. Most counties post the over-the-counter list of liens on the county website approximately one month after the auction. Over-the-counter investments in Arizona provide investors with the greatest return (16%) without the hassles associated with tax sales.**

**房产税留置权拍卖一般是一年一次，不同的郡有不同的具体时间，但基本上都是在二月 份。**

**Maricopa County是在每年的二月上旬排名，拍卖形式是线上拍卖。**

**亚利桑那提供场外交易房产税留置权。亚利桑那郡在场外交易投资中称为"分配采购" （Assignment Purchasing）。大多数郡在出售后大约 1 个月在郡网站上的场外交易列 表上发帖。在亚利桑那的场外交易投资为投资者提供了最大的回报（16%）没有与税收 销售相关的麻烦。**

**附：**

**Summary of Important Dates**

|  |  |  |  |
| --- | --- | --- | --- |
| **Bidder Accounts** | | | |
| Allow foreign bidder registrations | Yes | | |
| Single simultaneous bidder rule | Yes | | |
|  | | | |
| **Auction Information** | | | |
| Bidding style | Proxy Bid Auction | | |
| 0 value bids use proxy system | Yes | | |
|  | | | |
| **SubAccounts** | | | |
| Allow sub-accounts | No | | |
| Automatic certificate rollup / rollup fee | --- | --- |  |
|  | | | |
| **Auction Dates and Times** | | | |
| Registration begins (site opens)\*\* | 01/26/2021 at 10:00 AM MT | | |
| Deposits, Registration fees and Budgets begin | 01/26/2021 at 10:00 AM MT | | |
| Bidding begins | 01/26/2021 at 10:00 AM MT | | |
|  | | | |
| Deposits, Registration fees and Budgets end | 02/09/2021 at 5:00 PM MT | | |
| Participation Requirements | Submit a deposit | | |
| Participation Requirements Due Date | 02/09/2021 at 5:00 PM MT | | |
| Registrations end | 02/09/2021 at 5:00 PM MT | | |
|  |  | | |
| First batch closes | 02/09/2021 at 10:00 AM MT | | |
| Batch closing interval | 60 Minutes | | |
| Last batch closes | 02/09/2021 at 5:00 PM MT | | |
|  |  | | |
| Auxiliary batch opens | N/A | | |
| Auxiliary batch closes | N/A | | |
|  |  | | |
| Payment due date | 02/10/2021 at 5:00 PM MT | | |
|  | | | |
| **Budget, Deposit and Payment Information** | | | |
| Deposit or Budget required (% of estimated winnings) | 10% | |  |
| Minimum deposit amount | $500.00 | | |
| Registration Fee | $0.00 | | |
| Registration Fee Refundable | No | | |
| Registration Fee Applied to Winnings | No | | |
|  |  | | |
| Deposit / Payment types acceptable: | ***Deposits*** | ***Payments*** |  |
| *Budget* | No | --- |  |
| *ACH* | Yes | No |  |
| *ACH auto-debit final payment* | --- | Yes |  |
| *Wire transfers* | No | No |  |
| *Counter payments* | No | No |  |
|  | | | |
| Redemptions available via ACH? | No | | |
|  | | | |
| **Public Access** | | | |
| Public computers available | No | | |
|  | | | |
| \*\* Subject to change. The site will open when approved by the County. | | | |