



County of Sacramento

TAX-DEFAULTED PROPERTY PUBLIC AUCTION

TERMS OF SALE

ACKNOWLEDGEMENT OF TERMS AND CONDITIONS

ANY BID MADE AT THE AUCTION IS SUBJECT TO ALL OF THE FOLLOWING TERMS AND CONDITIONS. By bidding, the bidder acknowledges and agrees to such terms and conditions and expressly waives any objection, claim, or right to rescind a bid or any purchase arising therefrom.

FAILURE TO SUBMIT PAYMENT TIMELY FOR A SUCCESSFUL BID WILL RESULT IN A 5-YEAR BIDDING RESTRICTION WITH THE COUNTY OF SACRAMENTO

**REAL PROPERTY TO BE SOLD AT
PUBLIC AUCTION**

Opens for bidding on May 19, 2025, at 10:00a.m.

Closes May 20, 2025, beginning at 10:00a.m.

IMPORTANT INFORMATION

The Tax Collector will conduct a tax sale of tax-defaulted property by public online auction on Monday, May 19, 2025, at 10:00a.m. and closes beginning May 20, 2025, at 10:00a.m.. The auction will be online at Sacramento.mytaxsale.com. A preview will be available on April 19, 2025.

ALL BIDDERS MUST REGISTER BY THURSDAY, MAY 8, 2025

- YOU MUST REGISTER TO BID IN ADVANCE. You must register online at Sacramento.mytaxsale.com. Registration opens on April 21, 2025. Registration ends May 8, 2025. All deposits are due by 5:00pm PST, May 8, 2025.

TO PLACE A BID, YOU MUST SUBMIT A DEPOSIT IN ADVANCE TO DEEDAUCATION

- A deposit of \$5,000 plus a non-refundable \$40 processing fee is required in order to bid
- Bid deposits must be in the form of ACH/e-check..

- Successful bidders who do not complete the sale for any reason will forfeit the \$5,000 deposit and will be banned from bidding with Sacramento County for five (5) years.
- Instructions for sending funds to Grant Street will be provided on the payment page of the auction site,

PAYMENT FOR PROPERTY PURCHASED AT A TAX SALE

- The Tax Collector requires **wire payment to be received by Grant Street no later than May 28, 2025.** Failure to submit payment timely will result in an overturned sale, forfeiture of the \$5,000 deposit, and a 5-year bidding ban with the County of Sacramento
- Information will be sent to winning bidders upon close of the auction.

Please refer to the “Public Auction Process” section on page 9 for more information on registration rules and payment requirements for purchases at the tax sale.

CAUTION: INVESTIGATE BEFORE YOU BID

- **Tax sales are a buyer-beware sale.**
- **Properties offered at a tax sale are on an “AS IS” basis.**
- **The Tax Collector requires bidders to read the disclosures and information provided in this document and to investigate each property bidders are interested in purchasing before bidding at the tax sale.**
- **The Tax Collector further strongly advises bidders to investigate the title of listed properties through various resources including, but not limited to, the Sacramento County Clerk/Recorder records or a title company.**
- **There is no “cooling off” period - ALL SALES ARE FINAL.**

Bidders may obtain additional information concerning this sale at the Sacramento County Tax Collector’s website at <http://www.finance.sacounty.net/Tax/Pages/TaxSale.aspx>, or by contacting the Sacramento County Tax Collector, Tax-Defaulted Land Unit by phone at (916) 874-6621.

REDEMPTION

The right to redeem tax-defaulted property scheduled for this auction terminates on Friday, May 16, 2025, at 5:00 p.m., which is the last business day prior to the date of the auction. There is no extended right of redemption in the State of California.

WHEN AND WHERE TO GET THE LIST OF PROPERTIES TO BE OFFERED FOR SALE

The list of properties is available after Board of Supervisor’s approval at the following locations:

1. Free of Charge - Website: <http://www.finance.sacounty.net/Tax/Pages/TaxSale.aspx>,
2. \$8.00 fee - In-person at 700 H Street, Room 1710, Sacramento, CA 95814; or
3. \$9.25 fee - Mail-in request. Send a payment and request to:

Sacramento County Tax Collector
700 H Street, Room 1710
Sacramento, CA 95814
Attn: Tax-Defaulted Land Unit

The Tax Collector updates a list of Removed Items until the morning of the tax sale. Updates are available on the Tax Collection and Licensing Division Website or in the Tax Collector's Office. In addition, Sacramento County offers a free online subscription service that will provide an e-mail notification when the Removed Items list is updated.

To subscribe, go to the Tax Collector's website at <http://www.finance.saccounty.net/Tax/Pages/TaxSale.aspx>, select Tax Sale Info, then select the eSubscribe option for Tax Default Property Sales updates.

******* WARNING!!! *******

Investigate Before You Bid

Tax sales are a buyer-beware sale. The Tax Collector offers and sells properties at a tax sale on an **"AS IS"** basis. The County of Sacramento (County) assumes no responsibility, implied or otherwise, that the properties comply with zoning ordinances or conform to building codes and permits.

The sale of these properties should not, in any way, be equated to real estate sales by licensed brokers and realtors.

Research the property before bidding. The burden is on the bidder to thoroughly research before the sale any matters relevant to his or her decision to bid, including continuing assessments or Code Enforcement actions not yet placed as a lien. The County attempts to identify and note any contaminated properties, but does not guarantee the list is complete. A bidder should thoroughly research any property they're interested in bidding upon. See the **Contaminated Properties** section in this document for contact numbers.

Inspect the property details before bidding. The County does not guarantee, warranty, nor make any representation regarding the condition of the property, nor assume any responsibility for conformance to codes, permits or zoning ordinances, usability, the ground location or property lines of the properties. A prospective bidder must determine, on their own, the exact location, desirability and usefulness of the properties they are interested in purchasing. The County recommends bidders consult with the Zoning Department of the city within which a parcel lies, or the County Planning Department for an unincorporated area parcel.

Be advised that properties are private property and bidders do NOT have a right to trespass or enter any property listed for sale at the Public Auction.

Do not bid at the tax sale unless an investigation has been made as to the exact location, desirability, and usefulness of the property.

Be advised that some bonds or other assessments may still be outstanding after the tax sale!

Tax-defaulted property offered and sold is on an "AS IS" basis.

All Sales are Final

IDENTIFYING TAX-SALE PROPERTY LOCATION

As part of the list of tax-sale properties, the Tax Collector provides the Assessor's Parcel Number (APN) and legal description. The Tax Collector strongly recommends researching properties by APN on the Assessor's Parcel Viewer webpage, which is agov. Follow the links to Parcel Viewer.

Vacant (unimproved) land may not have a street address; therefore, one may approximate the geographic location by the County Assessor's parcel maps. Should a bidder desire the exact boundary of a given property, they must initiate a survey of that property at his or her own expense. The general shape and location of a parcel can be obtained through the Parcel Viewer webpage at assessor.saccounty.gov using the 14-digit parcel number or address. Follow the links to Parcel Viewer. Parcel maps are also available for inspection and/or purchase in the Assessor's Office, 3636 American River Dr. Suite 200, Sacramento, CA 95864.

RESEARCH AND INSPECTION OF PROPERTY

Caution! Investigate before you bid.

Do not bid at the tax sale unless you have conducted a thorough investigation as to the exact location, desirability, and usefulness of the property.

The County in no way assumes any responsibility that the properties comply with zoning ordinances or conform to building codes and permits. Regardless of land use or zoning codes, an individual property may be unbuildable. The property may be in a flood control channel or landlocked (no access). A structure noted on the tax sale list may no longer exist and a lien may have been or will be placed on the property for the removal of the structure. Regardless of its recorded description, the size, shape or other characteristics, any of these factors may render the property unbuildable as a single lot. A title search report by a local title insurance company may assist you in evaluating a property before bidding.

While most liens on property are extinguished by a tax sale, some are not, and **there may be pending liens that are not yet recorded** ("lis pendens," NOPEA). It is your responsibility to research these liens and be aware of them.

CONTAMINATED PROPERTIES

Properties offered for sale may contain hazardous wastes, toxic substances, or other substances regulated by federal, state, and local agencies. The Tax Collector is not required to investigate the status of any parcel with regard to environmental contamination. The County in no way assumes any responsibility that a property disposition complies with federal, state, or local laws governing such substances.

The County in no way assumes any responsibility for any costs or liability of any kind imposed upon or voluntarily assumed by a purchaser or any other owner to remediate, clean up, or otherwise bring into compliance according to federal, state, or local environmental laws on any parcel purchased. The auction list references known contaminated properties and will be notated on each parcel on DeedAuction's website during the preview and auction.

For any property, whether or not noted as possibly contaminated, please investigate for contamination status. The following resources can assist you:

State of California Water Resources Control Board	(916) 653-5791
County of Sacramento Environmental Management Department	(916) 875-8484

TENANTS OR RESIDENTS OF THE PROPERTY

Properties on the auction list may be occupied by the current property owner or tenants. **Prior to the tax sale, bidders do NOT have a right to trespass or enter any property listed for sale at the Public Auction.** The Tax Collector's Office has not inspected the property and cannot provide information regarding the size, condition or specifications of the structure and property. Sacramento County does not own the property and does not have access to the property.

MOBILE HOMES

If a property offered for sale has a mobile home on it, the sale is for the real property (land) only and does not include the mobile home. Mobile homes that are not on a permanent or fixed foundation are personal unsecured property.

ZONING INFORMATION

Do **not** rely on Sacramento County records for zoning information regarding properties located in an incorporated city. To determine what use can be made of the property, consult the zoning department of the appropriate city:

Citrus Heights	(916) 727-4740
Elk Grove	(916) 478-2265
Folsom	(916) 461-6000
Galt	(209) 366-7230
Isleton	(916) 777-7770
Sacramento	(916) 874-6141
Rancho Cordova.....	(916) 851-8750

For properties located within the unincorporated areas, contact Planning and Environmental Review at SacPlan@saccounty.gov.

CODE VIOLATIONS AND NOTICE OF PENDING ENFORCEMENT ACTION (NOPEA)

Building and Zoning Code violations may be outstanding on the property offered at a tax sale. The sale of property through a tax sale does not postpone or affect any enforcement procedures to bring the property into code compliance. If the Tax Collector is aware of a nuisance abatement lien (lis pendens) on a property scheduled for tax sale, he will reference it on the tax sale list.

CAUTION! A recorded Notice of Pending Enforcement Action (NOPEA) against the property is not a lien on the property, but it may result in a lien that survives a tax sale. A NOPEA is a recorded document that gives notice to potential buyers, lenders, or transferees of real property of a pending claim concerning that property. **Should the NOPEA become a lien, the winning bidder may be liable.**

LIENS ON PROPERTY (ENCUMBRANCES)

A Tax Deed will cancel all private liens (such as Deeds of Trust, Mechanic's Liens, Judgments, etc.), as well as all prior delinquent taxes. However, public liens such as nuisance abatement liens, weed abatement liens, demolition liens, etc., or foreclosure judgments of those public liens, WILL NOT be discharged with a tax deed. Thus, for any property that has a public lien against it that is purchased at a tax sale, a purchaser may be liable for that lien.

IRS liens WILL NOT be discharged with a Tax Deed. For information related to the IRS's Redemption Rights and Release of Right of Redemption, refer to IRS Code Section 7425. To inquire about a specific property's IRS lien status, the IRS requires a copy of the Federal Tax Lien. To obtain a copy of the tax lien, contact the Sacramento County Clerk/Recorder's Office. Contact information can be found in the **Contacts for Possible Encumbrances (Liens)** section of this document.

Additionally, a Tax Deed DOES NOT cancel the following list of liens, special taxes, and easements. Section 3712 of the Revenue and Taxation Code (R&TC) states: The deed conveys title to the purchaser free of all encumbrances of any kind existing before the sale, except for:

- (a) Any lien for installments of taxes and special assessments, which installments will become payable upon the secured roll after the time of sale. Tax Collector note: Code Enforcement NOPEAs are in this category.
- (b) The lien for taxes or assessments or other rights of any taxing agency which does not consent to the sale under this chapter. [Chapter 7 of the R&TC]
- (c) Liens for special assessments levied upon the property conveyed which were, at the time of the sale, not included in the amount necessary to redeem the tax defaulted property and, where a taxing agency which collects its own taxes has consented to the sale.
- (d) Easements of any kind, including prescriptive, constituting servitudes 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 records.
- (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 Section 8500] of the Streets and Highways Code) which are not satisfied as a result of the sale proceeds being applied pursuant to Chapter 1.3 (commencing with Section 4671) of Part 8.
- (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.

IRS LIENS

A tax sale does not extinguish an Internal Revenue Service (IRS) lien even though the Tax Collector has provided proper notice to the IRS. The IRS has an option of purchasing the property back from the purchaser(s) within 120 days. The purchaser will be responsible for any property taxes incurred for the period

of time they own the property after purchase and before the IRS takes ownership. If a property is noted as having an IRS lien, or should you discover one in your research, you may contact the Sacramento area Internal Revenue Service office at: (800) 829-1040.

CONTACTS FOR POSSIBLE ENCUMBRANCES (LIENS)

As a convenience, some information regarding liens on a property are provided in the comment column on the far right of the auction list ("Lien & IRS Lien," "Nuisance Abatement Lien," "Lis Pendens"), but the accuracy or completeness is not guaranteed, nor is the list exhaustive. **Bidders** need to research liens on the properties to determine if the properties have foreclosed or yet-to-be foreclosed street debt, irrigation assessments, nuisance liens, income tax liens, etc. Purchase at a tax sale may or may not discharge these types of obligations. Following is a partial list of the most common agencies with these liens:

City of Citrus Heights

Finance Department
6360 Fountain Square Drive
Citrus Heights, CA 95621
(916) 725-2448

Elk Grove Unified School District

9510 Elk Grove -Florin Road
Elk Grove, CA 95624
(916) 686-5085

City of Elk Grove

Finance
8401 Laguna Palms Way
Elk Grove, CA 95758
(916) 691-2489

Rancho Murieta Community Services District

15160 Jackson Road
Rancho Murieta, CA 95683
(916) 354-3700

City of Folsom

50 Natoma St.
Folsom, CA 95630
(916) 355-7200

Sacramento Area Flood Control Agency

1007 Seventh Street, 7th Floor
Sacramento, CA 95814
(916) 874-7606

City of Galt

380 Civic Drive
Galt, CA 95632
(209) 366-7150

County of Sacramento Community

Development – Building Permits & Inspection

9700 Goethe Rd
Sacramento, CA 95827
(916) 875-5296

City of Sacramento

Public Finance
915 I Street, 5th Floor
Sacramento, CA 95814
(916) 808-5845

Sacramento City Unified School District

5735 47th Avenue
Sacramento, CA 95824
(916) 643-7400

El Dorado Irrigation District

2890 Mosquito Road
Placerville, CA 95667
(530) 622-4513

City of Rancho Cordova

2729 Prospect Park Drive
Rancho Cordova, CA 95670
(916) 851-8700

The County Clerk/Recorder's records may show information regarding recorded easements, lis pendens, liens, etc. on a property. Bidders may research liens and other recorded documents at the County Clerk/Recorder's web site at: <https://ccr.saccounty.gov/DocumentRecording/Pages/Index.aspx> at the main office located at 3636 American River Dr., Suite 110, Sacramento, CA 95864; and at the South Service Center located at 8239 E. Stockton Blvd, Sacramento, CA 95828 (this location has limited hours.) The County Clerk/Recorder's phone number is (916) 874-6334. Bidders may choose to consult a title company regarding liens.

TITLE

The Tax Collector will record Tax Deeds approximately 30 calendar days after the sale. After recording, the County Clerk/Recorder's Office will mail the Tax Deed(s) directly to the purchaser(s). Title conveys to the winning bidder upon receipt of the tax deed.

NOTE: Neither the State of California, nor the County of Sacramento, nor any person designated by these agencies are liable for damages sustained to the property purchased at auction from the time of the sale until the recordation of the tax deed transferring the property. The Tax Collector does not provide the purchaser with a title insurance policy and makes no representations or warranties with respect to the condition of the title. Additionally, the Tax Collector advises prospective bidders to contact title insurance companies prior to the auction and obtain information regarding the availability of title insurance for properties purchased at a tax sale.

BREACH OF TERMS AND CONDITIONS

Prior to the winning bidder receiving their recorded Tax Deed from the County Clerk/Recorder's Office, the following actions are a breach of the terms and conditions of the sale:

- Trespassing on the property.
- Attempting to collect rents, dispossessing, or in any way harassing/intimidating the current tenants.

If a bidder engages in any of the above activities prior to receiving his or her tax deed, the Tax Collector has the discretion to cancel the sale.

TITLE INSURANCE – ONE YEAR PERIOD TO CHALLENGE A TAX SALE

The former owner or any lien holder has one year from the date of recording of the Tax Deed to challenge the validity of the tax sale. During this one-year challenge period, it may not be possible to obtain a guarantee of clear title from a title company. Title companies may choose not to issue their policy of title insurance on property purchased through a tax sale, **unless** there is a completed quiet title action, or there are quitclaim deeds from the former owner and every lien holder. To learn more about quiet title actions, consult with a title company and/or an attorney experienced in real estate transactions.

ERRONEOUS SALES

Occasionally, the Tax Collector sells property in error. So long as the Tax Collector has not recorded the Tax Deed, the Tax Collector may cancel any erroneous sale. Upon cancellation of any sale, the Tax Collector shall (1) inform the respective winning bidder and, (2) refund his or her purchase price or deposit. The Tax Collector will initiate both of these actions with the further agreement of the purchaser that the Tax Collector and the County of Sacramento have no further liability in the matter. This type of tax-sale refund only includes the amount tendered. Interest is not applicable for these types of refunds.

ACKNOWLEDGEMENT OF TERMS AND CONDITIONS

ANY BID MADE AT THE AUCTION IS SUBJECT TO ALL OF THE FOREGOING TERMS AND CONDITIONS. By bidding, the bidder acknowledges and agrees to such terms and conditions and expressly waives any objection, claim, or right to rescind a bid or any purchase arising therefrom.

PUBLIC AUCTION PROCESS

Auction begins at 10:00 a.m. on May 19, 2025

Sacramento.mytaxsale.com

REGISTRATION

Pre-registration is required.

Bidders must register online **by Thursday, May 8, 2025**. Be advised, DeedAuction **may not accept, nor process, registrations submitted after the deadline.**

To register, go to Sacramento.mytaxsale.com and follow the instructions to register.

1. Deed Information (Vesting Ownership Title)

As part of registration, a bidder must provide vesting information. Following are typical vesting scenarios and the corresponding documentation requirements:

- Vesting title for someone in a name other than the registered bidder requires a notarized letter from the individual for whom the bidder is acting as an agent stating the manner in which title be vested. This includes a spouse or other relative.
- Vesting title as a representative of a company, corporation, trust or partnership requires certified copies of the documentation that gives authority to register/vest on their behalf. This documentation might be in the form of corporate minutes or resolution bearing the corporate seal or partnership agreement.
- Vesting title in a business name that is not a registered corporation or LLC requires a certified copy of the Fictitious Business Name (FBN) Statement filed with the County Clerk. The bidder must file an FBN prior to the day of the tax sale, and complete publishing of the FBN as required by law.
- Vesting title into a trust and the bidder is not the trustee requires a certified copy of the trust agreement and a notarized statement from the trustee authorizing vesting on behalf of the trust.
- Vesting title as an agent for more than one buyer is not acceptable. Bidders must register separately for each purchaser they represent.

The Tax Collector will not accept changes to vesting once completed. Should title to the property be recorded incorrectly due to your failure to provide the correct information, it will be **YOUR** responsibility to correct the title after the Tax Deed has been recorded and at your own expense. For further information, contact staff in the Tax-Defaulted Land Unit at (916) 874-6621.

AUCTION PROCEEDINGS

If a bidder requires special accommodations to bid, please contact Sacramento County at 916-874-6621 or Finance-TDL@saccounty.gov a minimum of two weeks prior to the Public Auction date.

1. Public Auction Start and End Time

- **Begins: 10:00 a.m., Monday, May 19, 2025**
- **Ends: 10:00a.m.Tuesday, May 20, 2025**
- **ALL TIMES ARE PACIFIC STANDARD TIME (PST)**

2. Conduct and Behavior

- **Failure to submit payment timely for a successful bid will result in a 5-year bidding restriction with the County of Sacramento and forfeiture of the \$5,000 deposit.**

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3. Lots (Groups Of Properties)

- The Tax Collector may group one or more properties and offer them as a single lot at a tax sale. Should one or more of the grouped properties redeem, the Tax Collector will offer the remaining property or properties at the tax sale. The minimum bid for the lot is the combined total of the minimum bids for each property within the lot. Bidders may identify this category in the comment column of the Public Auction List. The Tax Collector will also provide a separate listing of the lots (Public Auction Lots) when available.

4. Sale Price

- The Tax Collector will not accept bids for less than the minimum price shown on the tax sale list and offered for the first time at a tax sale. The sale price does NOT include documentary transfer taxes or recording fees. A successful bidder will be given the final payment amount at the conclusion of the auction.

5. Bid Amounts

- This is an online auction. Bidding will be in increments set by DeedAuction, but of not less than \$100, until the property sells to the highest bidder. Properties are not available for purchase after the auction concludes.

6. Paying for Properties Purchased during the Tax Sale

- **Final payment must be submitted electronically to Grant Street. The County of Sacramento will not accept direct payments. Winning bidders will receive payment instructions at the end of the auction.**
- In addition to the final bid amount, the payment must include the documentary transfer tax on the bid amount.

The amount of the documentary transfer tax is \$.55 of each \$500 or fraction part of each \$500 when such bid exceeds \$100. To calculate this tax, you must decide the amount you are willing to offer for the property and divide that amount by \$500. Use that number and round it up, for example, 7.2 becomes 8, or 13.55 becomes 14. Then use that number and multiply it times \$.55, and this will determine the amount of the transfer tax. Please see the example below.

Example: Bid amount of \$3,600 divided by \$500 = 7.2; round 7.2 up to 8; and multiply 8 x \$.55 = \$4.40 (documentary transfer tax).

Add \$4.40 to your bid of \$3,600 = \$3,604.40.

This would be the total payment to purchase the property, based on a bid of \$3,600.

7. Additional Transfer Tax Due

Properties located in an incorporated city may have additional transfer tax due to the Revenue Division of that city after the sale. The transfer tax is NOT part of the winning bid amount. Please contact the Revenue Division of the incorporated city in which the property you wish to bid on resides for more information.

8. Refunds

There are NO refunds.

9. Receipts

DeedAuction will email receipt(s) of payment showing all deeding information to the purchaser at the conclusion of the auction. Purchasers of property from the tax sale should carefully check the receipt(s) for any errors in deeding information, and must notify the Tax Collector immediately of any corrections before the recording of the tax deed(s) takes place by emailing Finance-TDL@saccounty.gov.

10. Postponed, No Bid, or Void Sale Properties

- The Tax Collector may announce on each property listing, postponement of the sale of any property for up to 90 days from the original tax sale date.
- Properties that receive no bid are not available for sale to the public by the Tax Collector after the auction has closed. The Tax Collector only offers and sells properties at an approved tax sale.
- The Tax Collector will provide notification to all Parties of interest of the new sale date. Bidders may sign up with a subscription to receive e-mail notification for property list updates, including properties withdrawn from the sale.

To subscribe, go to our website at www.finance.saccounty.gov/Tax/Pages/TaxSale.aspx, select the eSubscribe option for Tax Default Property Sales updates.

POST-AUCTION PROCEEDINGS

1. Tax Deed Recordation

Approximately 30 calendar days after the tax sale, the Tax Collector will record the Tax Deeds and the County Clerk/Recorder will mail the deeds to the respective purchasers.

2. Possession of the Property

The purchaser may take possession of the property after the recordation of the tax deed. Properties sold at tax sale that have occupants are a civil matter between the occupant and the owner; this may be a tenant-landlord relationship. The purchaser should contact the Sheriff's Civil Division for instructions at (916) 875-2665. The purchaser may not request that the tenant leave the property until after the recordation of the tax deed.