RESOLUTION NO. 25-12-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF GILA, ARIZONA, ESTABLISHING PROCEDURES FOR THE SALE OF LAND HELD BY THE STATE OF ARIZONA UNDER TAX DEED AND REPEALING RESOLUTION NO. 15-05-05.

WHEREAS, Arizona Revised Statutes §§ 42-18301 through 18304 outline the requirements for the sale of land that is held by the state under tax deed; and,

WHEREAS, in accordance with statutory requirements, on or before the first Monday in November of each year, the Gila County Clerk of the Board of Supervisors (Clerk of the Board) on behalf of the Gila County Board of Supervisors prepares a list of the real property in Gila County that is held by the state under tax deed; and,

WHEREAS, the Clerk of the Board advertises the real property for sale at a public sale for a length of time as prescribed by statute, and the list of real property and notice of sale is posted on the County website and it is available in the offices of the Board of Supervisors; and,

WHEREAS, after advertisement, an online auction is held on behalf of the Board of Supervisors and,

WHEREAS, the Board of Supervisors may sell the real property in Gila County held by the state by tax deed to the highest bidder for cash except as provided in subsections (E), (F) and (G) of Arizona Revised Statute §42-18303; and,

WHEREAS, Board of Supervisors authorizes the Clerk of the Board to add a $50 fee to the lien amount for every parcel that is advertised for sale; and,

WHEREAS, all properties held by the Board of Supervisors for sale, as agent for the State of Arizona, may be sold for no less than 100% of the back taxes plus Treasurer's and Clerk of the Board's fees, which is included in the "total lien amount;" and,

WHEREAS, the Board of Supervisors may waive the requirement to sell the property for no less than the total lien amount if a condition warrants selling a parcel at a lesser price; and,

WHEREAS, real property that is owned by the state under tax deed is sold "as-is" without any warranties or guarantees as to property conditions such as usability, marketability, investment value, condition of title, boundaries, claims or liens, etc.; and,

WHEREAS, all sales of real property that is owned by the state under tax deed are final and no refunds will be given; and,

WHEREAS, a process has been established by the Board of Supervisors to sell real property in the County that is held by the state under tax deed, which is available in the Clerk of the Board's office and posted on the Gila County website; and,

WHEREAS, the Board of Supervisors authorizes the Clerk of the Board to sell any real property in the County that is held by the state under tax deed which did not sell at previous auctions for the total lien amount with the understanding that all such sales are deemed approved by the Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Gila County, Arizona, hereby establishes procedures for the sale of land that is owned by the state under tax deed and repeals Resolution No. 15-05-05.

PASSED AND ADOPTED this 16th day of December 2025, at Globe, Gila County, Arizona.

Attest:

Charlotte Asrarynezami
Clerk of the Board

GILA COUNTY BOARD OF SUPERVISORS

Stephen Christensen
Chairman

Approved as to form:

The Gila County Attorney's Office