

Terms of Sale

All Tax Sale bidders are subject to the following terms of sale:

1. Section 14-818 of the Tax Property Article of the Annotated Code of Maryland provides that the payment of the purchase price on Tax Sales "shall be on the terms required by the collector." Dorchester County requires that all purchasers remit on the day of Tax Sale the full amount of all taxes due on the property, whether in arrears or not, together with interest and penalties on the taxes and expenses incurred in the making of sale. In addition, Section 14-818 provides that "[t]he residue of the purchase price remains on credit." The difference between the amount bid and the amount paid at the time of sale is the credit amount and must be paid at closing.
2. The bid process for the Tax Sale is an open bid process via online auction. Registration is required to bid at the Tax Sale and must be completed online only. Online registration will begin on Monday, April 20th, 2026, and will end on Tuesday, May 5th, 2026, at 4:00 PM ET. **There will be a \$100.00 non-refundable registration fee required to bid at the 2026 Tax Sale payable immediately online at the time of registration via ACH Debit authorization.**
3. Bidding will begin on Monday, May 18th, 2026, at 12:00 PM ET and will end on Tuesday, May 19th, 2026, at 12:00 PM ET. Winning Bidders must pay for their Certificates of Sale via ACH debit authorization by 4:00 PM ET on Tuesday, May 19th, 2026.
4. Bidding will begin at an amount set by the Collector; bid prices will be no less than the amount due for taxes and other fees. If there are no bidders, the property will be sold to the County. The Collector reserves the right to reject any bids.
5. Only one bidder number will be assigned per person, corporation, partnership or other legal entity.
6. Each bidder represents and warrants that the bidder is authorized to bid and ready, willing and financially able to consummate each sale at the price(s) bid and that each bid is a bona fide and good faith offer to purchase the Certificate of Sale for the property. Bidders acknowledge that this representation is material to the County's willingness to issue them a bidder identification number and to accept bids during the sale.
7. **The Dorchester County Tax Sale will be conducted in accordance with the provisions of the Annotated Code of Maryland, Tax-Property Article, Section 14-817 "Sale at Public Auction". The Collector will establish a high bid premium to be applied to all properties to be sold at the Tax Sale as defined under Section 14-817 (Please refer to the table of the High Bid Premium Calculation Example shown in the Tax Sale Notice above).**

8. The Collector or designee may at any time debar or suspend any bidder from further participating in any Tax Sale for disruption of the sale or violation of any terms of the sale.
9. The Collector may refuse any bid which, in the Collector's sole subjective discretion, will manifestly frustrate the objective and purpose of the Tax Sale.
10. Any agreement, consent or conspiracy to suppress, predetermine, rig or fix the bidding at the Tax Sale is contrary to public policy, and the Collector retains the power and authority to void any such bids received.
11. **Purchasers must pay taxes and fees, advertising and miscellaneous costs on the day of the sale via ACH Debit authorization.** The Dorchester County Treasury Division will hold the original Certificates of Sale. Copies of the Certificates of Sale will be mailed to the purchasers within ninety (90) days. Balance of the bid is to be paid if and when a deed is to be issued.
12. The rate of interest paid on delinquent taxes and fees, advertising and miscellaneous costs paid the day of the Tax Sale will be 10% per year. Purchasers may pay subsequent taxes and fees accruing on properties purchased at Tax Sale. However, **there will be no interest paid to the purchaser for subsequent taxes and fees paid.**
13. Tax Sale purchasers will be provided with Internal Revenue Service Form 1099, and any earnings will be reported to the proper taxing authorities. Purchasers must complete the online W-9 Request for Taxpayer Identification and Number and Certification at the time of registration.
14. The owner or other persons having an estate or interest in the property sold may redeem a Homeowner Occupied property within 9 (nine) months and 4 (four) months for non-owner Occupied property from the date of Tax Sale by paying the County the taxes and fees, interest, advertising and other costs due. These funds will then be reimbursed to the purchaser. **The purchaser will not be reimbursed for expenses incurred within 9 (nine) months Owner Occupied and 4 (four) months for Non-owner Occupied after the date of Tax Sale.**
15. Legal proceedings can be started after nine (9) months and one (1) day or Owner Occupied from the date of Tax Sale and 4 (four) months and one (1) day for Non-Owner Occupied, but must be started within two (2) years. The purchaser must notify the Dorchester County Treasury Division when legal proceeding have been instituted per the Maryland Annotated Code, Tax-Property Article, Section 14-839(c). The purchaser must also notify the Dorchester County Treasury Division of the name and contact information of the attorney that they have retained to handle their legal proceedings. The best form of contact is written communication either by email or mail from the legal representation. **The owner or other person that has an estate or interest in the property sold by the collector has the right to redeem the property at any time until the right of redemption has been finally foreclosed under the provisions of the**

Maryland Annotated Code, Tax-Property Article, Section 14-827. Dorchester County will not handle this foreclosure process. Furthermore, Dorchester County is not required to notify purchasers of the owner's redemption of the property.

16. Any property not sold at Tax Sale is required by law to be purchased by the County. These properties may not be purchased over the counter directly from the County. The County does not provide a list of Tax Sale property available, nor does it maintain a mailing list.

17. The Certificate of Sale will become void unless a proceeding to foreclose the right of redemption is filed within two (2) years of the date of the Certificate of Sale. Any right, title, and interest of the purchaser in the property sold shall cease and all money received by the County on account of the sale shall be deemed forfeited.

18. Bidders are on notice that possibility exists that a Certificate of Sale purchased at the Tax Sale may, upon subsequent inquiry, be determined to be invalid. In the event that a Certificate of Sale is subsequently invalidated, the purchaser will receive a refund of the amount paid at Tax Sale, but will receive NO redemption interest, or reimbursement of attorney fees, title search or other costs.

19. Should any property be sold in error, the Certificate of Sale will immediately become void and the purchaser will be reimbursed only for any taxes and fees, advertising and miscellaneous costs paid on the date of the Tax Sale. No interest or other fees will be paid on the reimbursement, unless otherwise required by law.

19. These terms of sale are in addition to those terms and provisions set forth on the Certificate of Sale and other instructions of the Collector. In the event of any conflict, these terms of sale shall be controlled.

20. Each bidder agrees to the foregoing terms of sale, with the intention to be bound, and hereby declares and affirms, under the penalties of perjury and the penalties provided by law for false and fraudulent statements, that the information and representations set forth herein and provided to the County are true and correct.