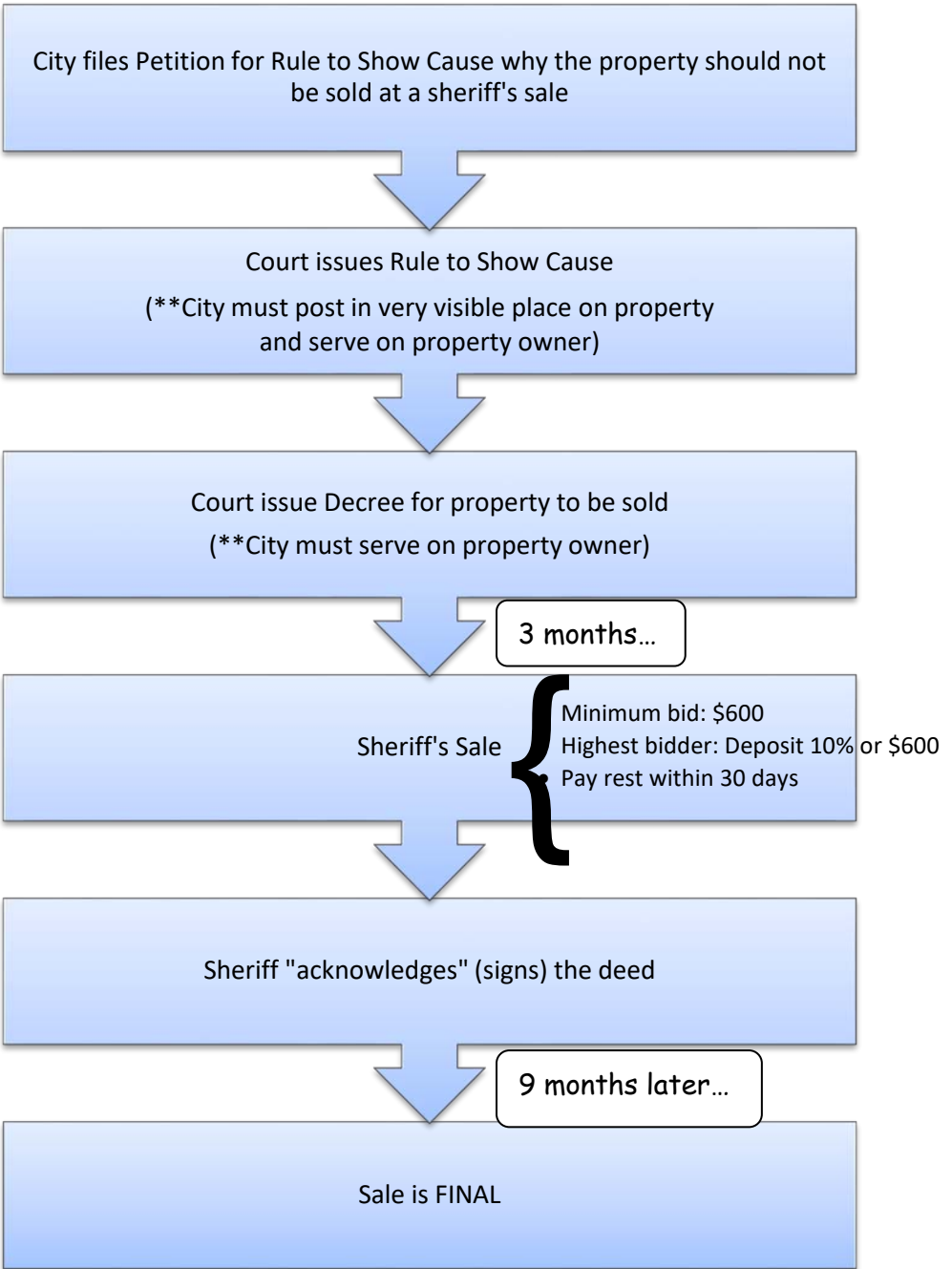


A Quick Guide to Sheriff's Sales in Philadelphia

- A sheriff's sale is a public auction process through which the City of Philadelphia is able to collect municipal debts owed to them by selling the property on which an unpaid debt is owed.
- Such municipal debt may include outstanding:
 - Water and sewer bills,
 - Trash fees,
 - License & Inspection debts
 - School District of Philadelphia taxes, and/or
 - City property taxes.
- Tax Sales are governed by the Municipal Claims and Tax Liens Act, 53 P.S. § 7101-7505.
- The sheriff's office conducts 4 different tax sales each month and one on a quarterly basis. All sales begin at 9 a.m. at First District AME Plaza, 3801 Market Street on the 3rd Floor.

3 years delinquent: City assigns lien...



Potential Defenses:

- Payment of delinquent taxes
- Insufficient Service of Decree or Rule to Show Cause
- "Right of Redemption": For properties occupied by owner 90 days before sale, the owner can "redeem" the property by paying all taxes and amount by winning bidder within 9 months from the date the sheriff acknowledged the deed.
- Ejectment