

**ASSIGNMENT INSTRUCTIONS**

The following conditions shall govern tax sale bid assignments:

1. A prospective assignee must be at least eighteen (18) years old.
2. A prospective assignee must meet each and every requirement necessary to qualify as a tax sale bidder and similarly submit to the Tax Claim Bureau a signed and notarized bidder affidavit along with a copy of their driver's license. Bidder affidavit forms are available at the Tax Claim Bureau or on its website.
3. Pursuant to the Pennsylvania Department of Revenue Bureau of Individual Taxes a successful tax sale bid is subject to real estate transfer tax and the subsequent assignment of that bid is additionally subject to real estate transfer tax. Simply put, a tax sale bid and subsequent assignment is considered two (2) separate and distinct transfers accomplished through one (1) document, which are both subject to transfer tax. See 61 Pa. Code § 91.170(b).
4. Assignments are initiated and effectuate by the submission of a fully completed and executed assignment, on the form provided by the Tax Claim Bureau and available on its website, along with a cashier's check made payable to the Lackawanna County Recorder of Deeds in the total amount of the real estate transfer tax due. A check submitted in the wrong amount will result in rejection of the assignment. A notarized and fully executed bidder affidavit must also be contemporaneously submitted. Incomplete forms or assignment packages will not be accepted and will result in rejection of the assignment. Assignment packages will only be accepted within the ten (10) days immediately following the date of the tax sale. No late assignments will be accepted.

5. Real estate transfer tax is the product of the “computed value” of the property and the applicable transfer tax. The “computed value” of a property is the product of the total assessed value of the property and the current common level ratio for Lackawanna County. The assessed value of a property can be found by searching the Lackawanna County Office of Assessment and Appeal’s database found at the following link: <https://www.lackawannacounty.org/index.php/lackawanna-county-assessors-office>. The current common level ratio can be found at the Lackawanna County Recorder of Deed’s website at the following link: <https://www.lackawannacounty.org/wp-content/uploads/2018/06/Department-of-Revenue-Common-Level-Ratio-to-JULY-2018.pdf>. The computed value is then multiplied by the real estate transfer taxes imposed by the state and local realty transfer taxes. Current transfer tax can be found at the Lackawanna County Recorder of Deed’s website at the following link: [https://www.lackawannacounty.org/wp-content/upload/2017/12/2017\\_12\\_08\\_16\\_28\\_35.pdf](https://www.lackawannacounty.org/wp-content/upload/2017/12/2017_12_08_16_28_35.pdf).

**Examples (based on current common level ratio and transfer taxes):**

Property situated in the City of Scranton with an assessed value of \$25,000.00:

$$(25,000.00 \times 6.54) \times .037 = \$6,049.50$$

Property situated in all other communities with an assessed value of \$25,000.00:

$$(25,000.00 \times 6.54) \times .02 = \$3,270.00$$

6. If an assignment is rejected, the assignee’s cashier check remitted to the Tax Claim Bureau representing the transfer tax associated with the transfer will be returned to the assignee.
7. Transfer tax and recording fees that are remitted to and processed by the Lackawanna County Recorder of Deeds are non-refundable under any circumstances.

8. Those who are determined to have submitted an inaccurate or false bidder affidavit will be barred from participation in any future tax sales or tax sale bid assignments.
9. All tax sales are final, you may not contact the Tax Claim Bureau and ask to rescind your assignment or the underlying sale.
10. A tax sale does not purport to convey personal property.
11. A lien on a mobile home or manufactured home's certificate of title is not affected by a real estate tax sale.
12. If any problem with possession of the premises arises after purchase and assignment, it shall be the responsible of the purchaser/assignee to resolve the same.
13. The Tax Claim Bureau makes no guaranty or warranty whatsoever as to the existence or condition of the property, accuracy of ownership, size, boundaries, locations, existence of structures or lack thereof, liens, titles, occupancy, possession, or any other matter whatsoever affecting the property. The Tax Claim Bureau has attempted to comply with all statutory notice requirements of the Real Estate Tax Sale Law, but makes no guarantees or warranties whatsoever.

s/Joseph J. Joyce, III  
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Acting Deputy Director