

Rules of the Auction

This document serves as a list of general rules for the Phillips County GovEase auction. Different County auctions utilizing GovEase may have different rules. Please read this document and electronically sign as an indication of your agreement to the rules of the auction.

- The Phillips County online auction will begin December 5th, 2023 at 10:00 a.m. MST. The parcels will be sold one at a time until all parcels are sold. This auction will be conducted exclusively online.
- Pre-Bidding will open prior to the online auction. GovEase will notify all bidders the date and time when Pre-Bidding will open. Bidders must be registered and approved to bid by the county in order to participate in Pre-Bidding.
- **Payment MUST be arranged with each individual county tax office BEFORE the auctions begin. If you do not arrange payment with the Phillips County Treasurer, you will not be approved to bid.**
- **All parcels should be fully researched by the bidder prior to the auction beginning. Neither GovEase nor the county tax office can offer investment or legal advice.** Should you have specific legal or investment questions, it is recommended that you seek the advice of a competent legal professional.
- All third-party images obtained and provided by GovEase may not be 100% accurate. Any parcel without a valid address will show a default view and will not represent the actual property. It is the bidder's responsibility to carefully research each parcel on which they intend to bid.
- The Phillips County Treasurer's Office has the right to re-bid or remove a parcel at any time during or after the auction if they so choose. This is at the sole discretion of their office.

As a bidder at the Phillips County Tax Lien Sale, to be held on December 5th, 2023, I hereby certify that I am not a Phillips County official or Employee, and that I am not acting in behalf of any County Official or Employee or any member of his/her immediate family, nor am I an immediate family member of any County Official or Employee per Colorado Revised Statutes 39-11-151.

Signature: _____

Name: _____

Date: _____

**NOTE: PLEASE PRINT NAME YOU WISH TO APPEAR
ON TAX SALE LIEN CERTIFICATE**

PHILLIPS COUNTY TAX LIEN SALE REGISTRATION

NAME _____

ADDRESS _____

TELEPHONE NUMBER _____

SOCIAL SECURITY/EMPLOYER ID NUMBER _____

PURCHASER NUMBER _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
				-				-		
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

DISCLAIMER

It is important to remember the element of risk involved in the purchase of Tax Sale Liens. It is the BUYER'S responsibility to know the quality of the property on which they are paying the taxes and receiving a lien. Pursuant to Federal law, the Federal Deposit Insurance Corporation (FDIC), the Resolution Trust Corporation (RTC), and those affected by Drug Enforcement Administration (DEA) could possibly result in a loss of interest. Particular interest should also be given to a bankruptcy filing. Any of the above could place a cloud upon the Tax Lien Sale Certificate. Because the FDIC, RTC, or DEA are unable to guarantee identity of all real property of the FDIC, RTC, or DEA subject to exemption from penalty interest, the Treasurer of Phillips County is unable to definitely advise those interested in bidding at the 2019 tax lien sale of 2018 taxes of which properties may be so affected. The Treasurer has attempted to withhold from sale those tax liens of which she is informed by the FDIC, RTC, or DEA or by a bankruptcy filing to which their exemption does apply; however, bidders should undertake their own investigation of the status of liens offered for sale and obtain their own analysis of the applicability of Federal law. It is impossible for this office to identify any potential problems in this area. Please conduct your own investigation to reduce the possibility of loss of interest to you.

Additionally, Section 39-11-151, C.R.S., provides in part as follows: "No property for which a tax lien is sold for delinquent taxes under this article shall be conveyed to an elected or appointed county official, to a county employee, or to a member of the immediate family of any such person or to the agent of any such county official or employee, if the tax lien on such property is sold during the time the official or employee holds office or is employed." There are, however, certain exemptions to this Statute. If there is a violation, it may be determined that a class 1 misdemeanor has been committed.

All buyers are required to furnish this office with a Federal Identification number which will be used for reported interest earned on any redemptions.

I hereby certify that I have received a copy of the Disclaimer set forth above and also state that I am not an elected or appointed county official, a county employee or a member of the immediate family of any such person or their agent and that, therefore,

Date: _____

Thank you for participating in our Tax Lien Sale. If you have any questions, please ask.

Steve D Young
Phillips County Treasurer