



Press Release of Changhua Branch, Administrative Enforcement Agency, Ministry of Justice

Date of Release: November 8, 2023

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Source: Secretary's Office

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Another Victory for Justice as Complex Property Bids Auctioned Off

The Changhua Branch, Administrative Enforcement Agency, Ministry of Justice (hereinafter referred to as Changhua Branch) Real Estate Foreclosure Auction on November 7, 2023 saw a heated atmosphere for the purchase of 1 building and 15 pieces of land, with a total auction price of NT\$5,564,810, which was a fruitful contribution to the national treasury. At this joint auction, there were some items that received favorable attention from the public because they were located in a high-quality area with a simple and complete property right, and there were also some land holdings with complex property rights that were sold at the first auction thanks to the efforts of the branch's enforcement officers, which ensured that the tax debts that were about to expire would be realized.

Among the subjects auctioned on November 7, 2023, there was a piece of land located in Huatan Township, Changhua County, where the obligor held only 1/20th of the land. The obligor,

surnamed Li, failed to pay the consolidated income tax for the year 2004 in arrears of more than NT\$270,000, and the Nantou Branch of the National Taxation Bureau of the Central Area, Ministry of Finance (hereinafter called the referring agency), therefore, referred the case to the Changhua Branch for enforcement in 2009, and in 2020, issued an enforcement certificate due to a failure in enforcement. In August 2021, the referring agency sent the case to the Changhua Branch again for enforcement, and the enforcement period will expire in July 2024. Since there are dozens of unregistered 1- and 2-story buildings on the land, some of which are no longer inhabited, some of which do not even have house numbers, and some of which have as many as 70 co-owners and their heirs, and the property rights relationship is very complex, making this case not an easy one to deal with, and thus, the only way to collect the outstanding taxes is to make extra efforts and perseverance.

In an attempt to sell the subject property, the enforcement officers of this case, apart from carefully checking the location of all the houses on the site with land officers, posted an auction notice on the site before the auction date to notify the tenants of the upcoming auction of the land, and acted as an intermediary to sell the property to the tenants, informing them that they could avoid further complications if they could tender to purchase the property. Although some tenants at the scene would say in a mocking manner, "Ah! It's not going to sell, the court has sold it so many times". However, the enforcement officers were not discouraged, and in the end, this case was auctioned off by a local resident at a price higher than the reserve price of

NT\$800,000, which resulted in the successful collection of the outstanding taxes.

In addition to the fruitful results of this real estate auction, which injected a lot of money into the national treasury, some of the unsold items include farmland in Changhua City, Huatan Township, and Erlin Township, Changhua County, as well as commercial and residential land in Xihu Township, Changhua County, all of which are worthy of investment or property ownership. The Changhua Branch will hold the last real estate auction of the year on December 5. Do not miss this opportunity. Interested buyers are welcome to visit the Branch's official website or Facebook page for more information about the auction!

