Summary of Tax Lien and Tax Deed Process
Prepared for the Revenue and Transportation Interim Committee
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May 31: Second half property taxes due.

Notice: Treasurer must publicize that taxes are due by publishing notice in newspaper for 2 consecutive weeks before due date or post in 3 public places if there is no county newspaper.

Extra time: Taxpayers who are in the property tax assistance program have 20 additional days to pay property taxes without penalty or interest.

Third Monday in June: Treasurer reports to clerk and recorder a list of properties with delinquent taxes.

- Depending on the year, this report may be required before the 20 additional penalty-and interest-free days granted to those in the property tax assistance program.

On or Before Last Monday in June: Notice must be published of pending tax lien sale.

Notice: Must be published once a week for 3 consecutive weeks in the newspaper or posted in 3 public places if no county newspaper.

Tax Lien Sale: Hold for a period of not less than 1 day, 21 days - 28 days after first publication of pending tax lien sale:

Notification: Purchaser of tax lien sale certificate must notify person to whom property was assessed by certified mail at least 2 weeks before payment but not more than 60 days before payment.

After first day of tax lien sale: County is considered purchaser if no person purchases tax lien sale certificate

Assignment and notification: County may assign lien to a person who pays the delinquent taxes, penalties, interest, and costs and notifies person to whom property was assessed by certified mail at least 2 weeks before the date of the payment.

Redemption: Owner, holder of unrecorded or improperly recorded interest, occupant, or any interested party may redeem the tax lien within **36 months** from first day of tax lien sale or within 60 days of notification of expiration of redemption period, whichever is later.

(Redemption period reduced to **24 months** for certain subdivided property with no structure subject to special or rural special improvement assessments.)

Tax deed: Purchaser of tax lien may receive tax deed after expiration of redemption period.

Notification: Required to those listed on a property title guarantee and the occupant of the property. Notification must occur within 60 days before the expiration of the redemption period and 60 days after expiration of the redemption period.

County may also take a tax deed after expiration of the redemption period, notification, and approval by the county commission.

Quiet title: unless the holder of the tax deed obtains a quiet title in court, the deed is not held free and clear and may not be transferred for **5 years**.

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