

WHEN CAN YOU APPLY FOR A DEED?

The CP holder can apply for a Tax Deed on property sold at the Tax Sale not less than four (4) years from the date of the sale and not after six (6) years. The CP holder loses the right to apply for a Tax Deed after six (6) years from the date of the sale. After the 4 year period, the owner of record loses the right to redeem the property once a Tax Deed application has been filed and accepted by the County.

CAN YOU RECOVER ANY EXPENSES?

A maximum of \$250 can be added to the redemption amount as expenses that are incurred by the CP holder. These fees are acquired through the actions of applying for a Tax Deed. Those amounts could include:

- ◆ Advertising in the Newspaper
- ◆ Postage for certified mailings
- ◆ Lien and Title searches



A written statement with proof of the amounts are handed into the Treasurer's Office, and added to the account's redemption amount. This statement needs to be filed before the Tax Deed process is started. If the Assignment is paid off before the Tax Deed is completed, the fees are reimbursed as part of the pay-off.

HOW DO YOU APPLY FOR A TAX DEED?

Several requirements must be met to file for a Tax Deed. Although the Treasurer's Office does not have a standardized form to fill out, for legal reasons, the State Statutes do list what is required:

- ◆ A certified, written notice must be sent to the legal owner of record three months prior to applying for a Tax Deed either by certified mail or served by law enforcement.
- ◆ If no person occupies the property notice must be published on the property and in a county newspaper once a week for three consecutive weeks.
- ◆ Notice must contain: The date the Property was Taxed and when the redemption period will expire.
- ◆ Notices must also be sent by certified mail to all lien holders and mortgagees. Contact a title company to do a title and lien search on property. All taxes, interest, and penalties must be paid in full.
- ◆ The cost for filing a Tax Deed is \$25.
- ◆ Want to know more? Check out Title 39, Wyoming State Statutes 39-13-108 at <https://www.wyoleg.gov/StateStatutes/StatutesDownload>

Tax Sale

Sublette County Treasurer's Office

Emily Paravicini, Treasurer
PO Box 296
21 S. Tyler Ave.
Pinedale, Wy 82941
Phone: 307-367-4373
Fax: 307-367-3067
Email: treasurer@sublettewyo.com

Tax Sale

Sublette County Treasurer's Office

An informational brochure
about tax sales, certificate
of purchases, and tax
deeds



PO Box 296
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Pinedale, WY

*Our mission is to provide
and offer efficient,
courteous, professional, and
informative service to the
public, in the endeavor of
collecting revenue as well as
disbursing funds
responsibly*

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What is a Tax Sale?



A Tax Sale is held every year, for Sublette County, this is normally on the Third Thursday in July. This event is held to collect the delinquent money owed on Real Property so we can distribute the funds to the taxing entities.

As a participant in a Tax Sale, people have the opportunity to pay for the delinquent taxes owed on a parcel, and start earning interest. This creates a CP (Certificate of Purchase) and the parcel is now Under Assignment. Our Tax Sale is a lottery system, with parcels drawn at random.

The owner of the property then has to pay back the total due on the account, plus interest to the county. The county then reimburses the CP holder.

Unless redemption is made by the property owner, the CP holder may make application for a tax deed not less than four (4) years nor more than six (6) years from the date of the original sale of the taxes.

WHAT IS NEEDED TO PARTICIPATE?

Anyone over the age of 18 can participate. A W-9 is filled out by each participant, who needs a unique Social Security number or corporate ID. This means only one person can participate for a business. A property owner cannot acquire a Certificate of Purchase on their own account(s), and a prior CP holder cannot acquire a Certificate of Purchase on an account that they let go through the Tax Sale again.

WHAT RIGHTS DOES A CERTIFICATE OF PURCHASE HOLDER HAVE?

A CP holder only has a lien on the property. No rights to the land or house are granted. This lien is superior to all other liens, except prior Assignments by other Tax Sales or liens initiated by the State (Medicaid).

HOW MUCH DOES IT COST TO PURCHASE A CERTIFICATE OF PURCHASE?

We advertise for 3 weeks prior to the Tax Sale. The price will be listed for each account (or Parcel). This price includes the delinquent tax amounts, advertising fees, and a CP fee.

IS THE OWNER OF THEIR PROPERTY NOTIFIED?

Although not required by law, Sublette County sends delinquent letters after the 2nd half due date of May 10th each year. This is in addition to the newspaper advertising. Listings will also be available on the County website.

WHAT DO YOU DO ONCE YOU HAVE BOUGHT A CERTIFICATE?

As a Certificate holder, you will be notified every June as to how much the current years taxes are on the account you have purchased. If the CP holder decides to not pay the tax due on the parcel, the unpaid account will go through the Tax Sale again.

CP holder looking to apply for a Tax Deed will be required to pay all other subsequent CP's, including interest if there are any for prior years.

A Certificate holder cannot sign-over (or reassign) the CP for 30 days after the Tax Sale, and it costs \$20. The reassignment form can be found online at www.Sublettewyo.com under the Treasurer tab, or in the Treasurer's Office.

WHAT HAPPENS IF THE PROPERTY IS REDEEMED?

Taxes sold may be redeemed by the legal owner or title company. The payment amount is equal to the total paid at the Tax Sale, plus 3% interest, and an additional 15% per year.