

## **A brief synopsis of Sublette County's tax sale procedure is as follows**

1. Annually, the Sublette County Treasurer declares any taxes unpaid as of May 11 delinquent. On or before May 21, the County treasurer certifies the list of delinquent taxes or taxpayers. Following certification of the list, the County Treasurer makes demand for payment of the delinquent tax.
2. If taxes remain unpaid, the Treasurer proceeds with collection through tax sale.
3. A date is set for the annual sale of real property by tax sale. Typically, the third Thursday in July, please call 307-367-4373 for this year's date.
5. Publication of the delinquent tax list takes place once a week, three weeks in advance of the sale one of the local newspapers.
6. The tax sale then takes place beginning at 9:00 A.M. in the Sublette County Courthouse. The sale is by property with each selection sold by random computer generated numbers.
7. Once a property is sold, a Certificate of Purchase (CP) is issued to the buyer. The CP may be redeemed by the original owner any time prior to the fourth anniversary of the tax sale. Upon redemption, we collect a 3% penalty along with 15% interest and the cost of the Certificate of Purchase, Certificate of Redemption and advertising fees from the owner. Taxes, interest and fees are then immediately remitted to the CP holder.
8. If a CP is not redeemed before the fourth anniversary of the tax sale, the CP holder may apply for a Treasurer's tax deed on the property. The CP holder must fulfill all statutory obligations of W.S. 39-13-108 and present proof of compliance to the County treasurer. If compliance is approved, the County Treasurer will issue a tax deed after the fourth anniversary date of the tax sale.
9. Once the Treasurer issues a tax deed we advise the new owner to speak with an attorney about quiet title to obtain a warranty deed on the property.