

IF I RECEIVE A TAX DEED, WHO IS RESPONSIBLE FOR LIENS ON THE PROPERTY?

Wyoming statutes are clear that a tax lien on real property is the first lien, senior to all mortgages, state and federal liens, judgment liens, etc.. The tax lien is superior to all other liens except those created by junior tax sales or payment of subsequent taxes by another person. It would be desirable for a potential certificate holder to ask for the counsel of a lawyer or expert in land conveyance before purchasing an account with large liens filed against it. Although they don't effect the Certificate of Purchase, any buyer requesting information on other liens on a specific property can check in the recording vault with the Clerks Office before the tax sale.

WHAT DO I NEED TO DO TO APPLY FOR A TAX DEED?

To apply for a deed, several strict requirements must be met: Written notice must have been sent to the owner or record three months prior to applying for the tax deed. If no person occupies the property, notice must be published in a county newspaper once a week for three weeks. Notices must contain the date the property was taxed and when the time of redemption will expire. Notices must also be sent by certified or registered mail to all lien holders and mortgagees, if any, if their addresses are known or can be found in the public record. All taxes, interest, and penalties must be paid in full before a tax deed is issued.

IF THE PROPERTY IS REDEEMED, HOW MUCH MONEY DO I GET BACK?

Real Property sold for delinquent taxes may be redeemed by the legal owner by paying to the treasurer the amount of the delinquent taxes plus the current year's taxes. A person redeeming real property from a person holding a certificate of purchase shall pay: the amount for which the property was sold plus a fee of 3%. This amount will accrue interest of 15% per year. If any subsequent taxes are paid, they will need to be collected with 15% interest also.

WHEN CAN I APPLY FOR A DEED TO THE LAND?

Real Property sold for delinquent taxes may be redeemed by the legal owner within (4) years from and after the date of sale. The certificate 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 when a valid tax application has been filed and accepted by the county Treasurer.

**PRODUCED BY CONVERSE COUNTY
TREASURER'S OFFICE**

**FOR FURTHER INFORMATION CONTACT
THE CONVERSE COUNTY TREASURER'S
OFFICE:**

**107 NORTH 5TH ST. SUITE 129
DOUGLAS, WYOMING
307-358-3120**

ANSWERS TO QUESTIONS

REGARDING

-Tax Sales

-Certificate of Purchase

-Tax Deeds

**GLENROCK OFFICE:
CORNER OF BIRCH AND 3RD ST.;COMMERCE
BLOCK
GLENROCK, WYOMING
82637
307-436-8650(DOUGLAS EXTENSION)
307-436-2732
OPEN TUESDAYS AND THURSDAYS
CONVERSECOUNTY.ORG
(GOVERNMENT&ADMINISTRATION) THEN
(TREASURER)**

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

The cost of each parcel is advertised with the description. To receive a certificate of purchase, the person must pay all taxes, interest, penalties, and costs due on any real property offered for sale. There is an advertising fee and Certificate of Purchase fee which totals of \$40.00. The amount advertised in the newspaper includes these fees.

WHAT RIGHTS TO THE PROPERTY DOES THE CERTIFICATE HOLDER HAVE?

The holder of a certificate of purchase is entitled only to a lien on the land, and has no rights to make improvements or use of the land until the period of redemption has expired and a lawful tax deed is issued by the treasurer. The lien is superior to all other liens except those created by junior tax sales, or payment of subsequent taxes by another person.

ONCE I HAVE A CERTIFICATE OF PURCHASE, WHAT DO I HAVE TO DO?

As a holder of a certificate, you will be notified every October as to how much the current year's taxes are on the account you have purchased. Although it is not required that you pay the subsequent year's taxes, the property will be sold again at a tax sale if you do not. If you pay the taxes after they become delinquent, you will be required to pay interest. After the redemption period has expired and you apply for a tax deed, you will be required to pay all taxes, penalties, and interest due before a deed is issued.

WHEN DOES THE TAX SALE TAKE PLACE?

The tax sale for Converse County always takes place on the first Monday in August. Each county has the opportunity to set a date for their tax sale between the dates of May 11th and October 1st.

WHAT IS SOLD AT THE TAX SALE?

The County Treasurer will proceed to collect any delinquent taxes on real property by sale of a tax lien at a tax sale. This sale would include all tax accounts unpaid for the current tax year, including those sold at a tax sale in prior years.

WHO CAN BUY AT A TAX SALE?

Anyone who offers to pay all taxes due on a specific property at the time of the sale can obtain a certificate of purchase. The only exception is when an account is offered for sale because a certificate holder did not pay that year's taxes, the holder is disqualified from purchasing the account at that year's sale. A property owner cannot obtain a certificate of purchase on their own accounts. The purchaser must be 18 years old, they must be present, and they can only sign up one time. Each buyer has to have a unique SSN or corporation ID.

HOW DOES THE TAX SALE WORK?

The delinquent taxes will be for sale at 9:00 a.m and will run until all properties are sold. When a bidder has filled out a W-9 form, their information will be entered into a computer. A bidding number will be assigned to them. These numbers will be used by the Treasurer to call out turns for buying property tax. The treasurer will then pull numbers out of the computer randomly. The process will be repeated until all parcels are sold. If there are more parcels than bidders, the Treasurer will start another round.

WHAT IS A CERTIFICATE OF PURCHASE?

A Certificate of Purchase entitles the holder to a lien on the property. Following completion of the sale, the county treasurer, upon payment of the amount advertised in the paper, will post the payment and a Certificate of Purchase will be mailed out the following day. The certificate will describe the real property purchased, taxes, and costs paid and shall state the amount of any special assessments for local public improvement. Certificates may be assigned to another person by the owner, which would grand the assignee all rights of the original purchaser. However, they cannot be signed over for thirty (30) days after the sale and the cost is \$20.00 to sign it over to the other person.

IS THE OWNER OF THE LAND NOTIFIED BEFORE THE TAX SALE?

Although there is no statutory requirement to notify delinquent property owners by mail, it has been the policy of this office to send a letter of delinquency to the owner of record prior to the tax sale. The letter is sent as soon as possible after May 11th; then the notice will run in the paper for three (3) weeks prior to the Tax Sale.

HOW DO I FIND OUT WHEN THE TAX SALE TAKES PLACE?

The property taxes that are for sale are advertised in the Douglas Budget and the Glenrock Independent. They will also be listed on the Converse County website. They will describe the real property to be sold; containing the name of the owner of record, and the amount of taxes, interest and penalties due. The County Assessor's Office has maps of all parcels located in the county.