

**For Further Information**

**Contact the**

**Converse County Treasurer's Office**


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**Glenrock, WY 436-8650**  
**(To reach the Douglas**  
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**Glenrock, WY 436-2732**  
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**ANSWERS TO COMMON QUESTIONS**

**REGARDING**

**TAX SALES**

**CERTIFICATE OF PURCHASE**

**TAX DEEDS**



**PRODUCED**

**BY**

**CONVERSE COUNTY**

**TREASURER'S OFFICE**



### **WHAT IS SOLD AT A TAX SALE?**

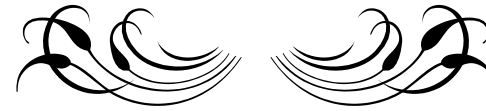
The County Treasurer will proceed to collect any delinquent taxes by sale of a tax lien at a tax sale. This sale would include all tax accounts unpaid for the current tax year, including those sold at a tax sale in prior years.

### **WHEN DOES THE TAX SALE TAKE PLACE?**

The tax sale for this county always takes place the first Monday in August. Each county has the opportunity to set a date for their tax sale but it has to be after May 11<sup>th</sup> but before October 1<sup>st</sup>.

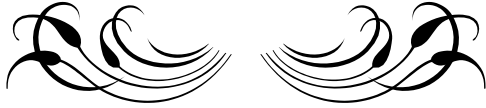
### **HOW DO I FIND OUT WHAT'S FOR SALE AND WHERE IT IS?**

The property taxes that are for sale are advertised in the Douglas Budget and the Glenrock Independence. They will describe the real property to be sold; contain the name of the owner of record; enumerate the year or years for which taxes are delinquent and the amount of taxes, interest and penalties due. The county assessor's office has maps of all parcels located in the county.



### **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. This section possibly contemplates that when such deed is issued the whole of the title and all interest in the property shall pass. 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. It is the responsibility of the buyers to check for liens against a property before offering to purchase it at a tax sale.



### **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 years taxes. "A person redeeming real property from a person holding a certificate of purchase shall pay: the amount for which the property was sold at the tax sale..., plus three percent (3%), plus interest at fifteen percent (15%) per annum, plus the amount of taxes accruing since the date of sale, plus fifteen percent (15%) per annum."

### **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 of 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 applicant purchased the real property in whose name the property was taxed, a description of the property, the year the property was taxed, when the time of redemption will expire, and when the application for tax deed will be made. 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. The original certificate of purchase must be returned. All taxes, interest and penalties must be paid in full before a tax deed is issued.



### **HOW DO I FIND OUT WHEN THE SALE WILL BE HELD?**

The dates and times of the tax sale will be advertised in the Douglas Budget, the Glenrock Independence and The Glenrock Bird. A person can also find out where the tax sale will be held and when at our website [www.conversecounty.org](http://www.conversecounty.org)

### **WHO CAN BUY AT THE 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 his own account(s).

### **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. There will be a sign-up sheet with numbers on it and you will sign by a number and that will be your number through the entire sale. The treasurer will then pull numbers out of the computer randomly and call the number pulled aloud. The person with that number can then pick the parcel that they wanted and then the process will be repeated until all parcels are sold.



### **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 11<sup>th</sup>; then the notice will run in the paper for three weeks prior to the Tax Sale.

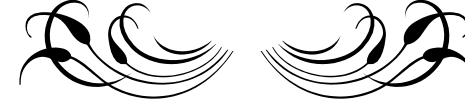
### **HOW MUCH WILL IT COST TO PURCHASE A CERTIFICATE AT THE SALE?**

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. They also have to pay the advertising fee and Certificate of Purchase fee which is a total of \$40.00.

### **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 fee 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 or public improvements.

Certificates of purchase may be assigned to another person by the owner, which would grant the assignee all rights of the original purchaser. However, they can not be signed over for 30 days and the cost is \$20.00 to sign it over to someone else.



### **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 of payment of subsequent taxes by another person.

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

As holder of a certificate of purchase, 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. At that tax sale, you will be disqualified from purchasing that property. 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 CAN I APPLY FOR A DEED TO THE LAND?**

Real property sold for delinquent taxes may be redeemed by the legal owner within four (4) years from and after the date of sale. After the redemption period expires, the owner of record loses the right to redeem the property, and the certificate holder may apply to the treasurer for a tax deed.