

WHEN CAN YOU APPLY FOR A DEED?

Property sold at the Tax Sale may be redeemed by the legal owner within four (4) years after the date of the sale. 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 & Title searches

A notarized Affidavit of Expense with proof of the amounts is handed in to the Treasurer's Office and added to the account's redemption amount. This Affidavit 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.

NATRONA COUNTY TREASURER
TOM DOYLE- TREASURER
307-235-9470

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.
- If no person occupies the property, notice must be published in a county newspaper once a week for three consecutive weeks.

Notices 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.

All taxes, interest and penalties must be paid in full.

**NATRONA
COUNTY**
Wyoming

TAX SALE

Natrona County Treasurer

An information brochure about
tax sales, certificates of purchase
and tax deeds.



Natrona County Treasurer

P O Box 2290

200 N Center St.

Casper, WY 82601

307-235-9470

www.natrona.net/treas



What is a Tax Sale?

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

As a bidder 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 Certificate of Purchase (CP) and the parcel is now Under Assignment.

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

If the account remains unpaid over the course of five years, the CP holder can then apply for a Tax Deed to the property.

WHAT IS NEEDED TO PARTICIPATE?

Anyone over the age of 18 can participate. A W-9 is filled out for each bidder, who needs a unique Social Security number or corporate ID. This means only one person can bid for a business. A property owner cannot bid on their own account, and a prior CP holder cannot bid on an account they let go to 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.

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. This includes the delinquent tax amounts, advertising fees and a CP fee.

IS THE OWNER OF THE PROPERTY NOTIFIED?

Although not required by law, Natrona County sends delinquent letters after the 2nd half due date of May 10th each year. This is in addition to the newspaper advertising.

WHAT DO YOU DO ONCE YOU HAVE BOUGHT A CERTIFICATE?

As a Certificate Holder, you would need to contact our office each year in October for the amount of current year taxes due. Although it is not required to be paid by the CP holder, unpaid accounts go to the Tax Sale again.

CP holders 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 can sign-over (or reassign) the CP at any time after the Tax Sale, at no cost. The reassignment form can be found online at:

www.natrona.net/treas

WHAT HAPPENS IF THE PROPERTY IS REDEEMED?

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