

**STEPS LEADING TO SALE OF DELINQUENT TAX PROPERTY BY TAXING ENTITY:**

- I.** DELINQUENT TAX ON PROPERTY
  - II.** COLLECTION EFFORTS
    - a. Statements/Letters
    - b. Personal Contact
  - III.** SUIT TO FORECLOSE TAX LIEN
  - IV.** JUDGMENT FORECLOSING LIEN AND ORDERING PROPERTY SOLD
  - V.** ORDER OF SALE AND ISSUANCE WRIT OF EXECUTION
  - VI.** LEVY AND SEIZURE OF PROPERTY BY SHERIFF
  - VII.** PUBLIC SALE OF PROPERTY ON COURTHOUSE STEPS BY AUCTION
    - a. Sales are on the first Tuesday of the month under Sheriff's authority
    - b. Notice of Sale run in newspaper 3 times prior to date of sale
    - c. Notice sent to all adjacent landowners and any persons who have expressed interest in the property
  - VIII.** PROPERTY SOLD TO HIGHEST BIDDER IF BID IS AT LEAST IN THE AMOUNT OF THE JUDGMENT OR THE MARKET VALUE ON THE TAX ROLLS
- OR**
- VIII.** PROPERTY STRUCK OFF TO TAXING ENTITIES (ONE AS TRUSTEE FOR ALL) IF NO BID IS RECEIVED THAT IS AT LEAST IN THE AMOUNT OF THE JUDGMENT OR THE MARKET VALUE ON THE TAX ROLLS
  - IX.** PROPERTY HELD BY TAXING ENTITY MAY THEN BE SOLD BY PUBLIC (AUCTION) OR PRIVATE (INDIVIDUAL) SALE
    - a. For six month property may only be sold (and must be sold) if a purchaser bids at least the amount of the judgment or the market value on the tax rolls (Note: Sale does not require consent of all taxing entities)
    - b. After six months, the property may be sold for any amount with the consent of all taxing entities

[BIDS ARE NORMALLY PROCESSED THROUGH MY OFFICE AND PRESENTED TO THE APPROPRIATE TAXING ENTITY BUT A BID MAY BE PRESENTED DIRECTLY TO THE TAXING ENTITY]